



# REPORTING MANUAL

FOR THE 1996  
NATIONAL TRANSIT DATABASE  
REPORT YEAR





# **Reporting Manual**

## **1996 National Transit Database Report Year**

**Gordon J. Linton  
Administrator  
Federal Transit Administration**

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## Executive Summary

The Federal Transit Administration's (FTA) National Transit Database (NTD) program helps meet information needs in planning for public transportation services and making investment decisions at the Federal, State, and local levels. The program's goal is to provide an accurate and validated National Transit Database in a timely manner. Since the information collected in this program will affect public policy for many years, your cooperation to provide accurate data is essential.

FTA continues to streamline the reporting process while maintaining historical continuity for analysis and enhancing data accuracy. Improvements to the reporting system for 1996 include:

- Further enhancements to Diskette reporting, including:
  - Descriptions for "other" data fields;
  - Historical time series data;
  - Bus fixed guideway worksheet; and
  - Additional printing option.
- Detailed reporting for purchased transportation; and
- Reporting Americans with Disabilities Act data.

Changes to the NTD for 1996 are summarized in the introduction and incorporated throughout the *Reporting Manual*.

The enclosed reporting forms are designed to help you report as easily as possible while establishing uniformity. The forms are used to record information in several areas. The initial series of forms, the Basic Information Forms (000's), establish a basic transit agency profile. The Capital Funding Form (103) details the origin, amount and uses of a transit agency's capital funding. The Operating Funding Form (203) captures information on the origin and amount of operating funding and passenger fare revenues earned during the reporting period. The Operating Expenses Forms (300's) detail operating expenses by activity. The Non-Financial Operating Data Forms (400's) collect various operating data such as service levels, maintenance, safety and security, vehicle inventories, and employee work hours. The Urbanized Area Formula Statistics Form (901) consists of the data used for the urbanized area formula apportionment.

Two declarations are required to ensure the accuracy of the data. Sample formats are provided. These declarations are the Chief Executive Officer (CEO) Certification and the independent Auditor Statement (Financial and Urbanized Area Formula statistics data).

A transit agency's NTD report submission is due to FTA as follows:

- For fiscal year end dates between January 1 and June 30, your report is due October 28, 1996.
- For fiscal year end dates between July 1 and September 30, your report is due January 28, 1997.
- For fiscal year end dates between October 1 and December 31, your report is due April 30, 1997.

If there are any questions or if FTA can do anything to assist you in reporting, please write to the address below.

Federal Transit Administration  
National Transit Database  
P.O. Box 61126  
Washington, DC 20039-1126

*Note:* Please use the U.S. Postal Service for deliveries to this P.O. Box.

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## **Introduction**

## Introduction

### What is the National Transit Database?

The following is from Title 49 U.S.C. 5335(a):

§ 5335(a)(1) To help meet the needs of individual mass transportation systems, the United States Government, State and local governments, and the public for information on which to base mass transportation service planning, the Secretary of Transportation shall maintain a reporting system, by uniform categories, to accumulate mass transportation financial and operating information and a uniform system of accounts and records. The reporting and uniform systems shall contain appropriate information to help any level of government make a public sector investment decision. The Secretary may request and receive appropriate information from any source.

(a)(2) The Secretary may make a grant under Section 5307 of this title only if the applicant, and any person that will receive benefits directly from the grant, are subject to the reporting and uniform systems.

The National Transit Database (NTD) reporting system evolved from the transit industry-initiated Project FARE (Uniform Financial Accounting and Reporting Elements). Over the years, a cooperative working arrangement has developed between the transit industry and the Federal government on the NTD data collection and reporting system. The private and public sectors have recognized the importance of and need for timely and accurate data on which to assess the continued progress of the nation's mass transportation systems.

### Changes in FY 1996 Reporting

This year FTA has concentrated on enhancing diskette reporting. The enhancements will facilitate the reporting process, improve data quality and accelerate the validation cycle. There are also minor form changes and additions to clarify reporting issues and data needs.

*Diskette Reporting:* Diskette reporting incorporates several new enhancements:

*Descriptions for "Other" Data Fields:* When entering data in a field labeled as "other", you may press a function key to describe the entry. You can use this feature with any field to provide explanations or additional information. You may use this feature in lieu of filing Supplemental Information Forms (005).

*Bus Fixed Guideway Worksheet:* When exiting the Transit Way Mileage Form (403), transit agencies operating over bus fixed guideway will complete a worksheet describing the fixed guideway segments. This feature replaces filing a Supplemental Information Form (005).

*Printing Option:* When selecting to print a single form, you may select to print all modes.

*Purchased Transportation:* There is detailed reporting of expense and non-financial data for purchased transportation service. Certain transit agencies and programs may request data waivers for some forms for demand response services.

*Americans with Disabilities Act (ADA):* The Operating Expenses Form (301) includes a line item for total operating expenses attributable to ADA compliance requirements. The Transit Agency Service Form (406) includes a line item for the annual total number of unlinked passenger trips eligible as ADA trips.

See Exhibit 1 below for a summary of form changes.

## Exhibit 1

### Form Changes for 1996

*Contractual Relationship Identification Form (002):* The form now collects data on purchased transportation expenses by the seller when the buyer under the purchased transportation agreement does not pay for the full cost of the service.

*Capital Funding Form (103):* The form now collects data by type of service.

*Operating Expenses Form (301):* The form now collects detailed expense data for purchased transportation type of service, collects total expenses for ADA-related services, and distinguishes between cash and non-cash expenditures for reconciling items.

*Revenue Vehicle Maintenance and Energy Form (402):* The form now collects data for purchased transportation type of service.

*Transit Agency Employee Form (404):* The form now collects data for purchased transportation type of service.

*Transit Safety and Security Form (405):* The form now collects data for purchased transportation type of service.

*Transit Agency Service Form (406):* The form now collects data on annual number of unlinked passenger trips for ADA-related services.

## Who Reports

All recipients or beneficiaries of Urbanized Area Formula funds are required to submit or coordinate the submittal of an NTD report. A beneficiary is any organization operating urban transit services that directly receives benefits from Urbanized Area Formula funds.

FTA encourages all public and private providers to report their mass transit services through the NTD program. Major restructuring of the NTD program has reduced the reporting require-

ments. Reporting of data is less burdensome because of form deletions and simplifications, a reduction in the levels of reporting to one basic level, and the introduction of diskette reporting. Through the submission of full reports, the NTD for the national transit industry will be more reflective of the industry as a whole.

*Urbanized Area Formula Funds Continuing Requirements:* Recipients and beneficiaries of Urbanized Area Formula grants must submit an NTD report through the life of the grant and/or capital equipment obtained through the grant. If you do not expend funds from the grant for either capital or operating assistance, you must file an NTD report if the grant is still active or if capital equipment still has a useful life. For example, a 45-seat bus has a useful life of twelve years or 500,000 miles. Even though you may not use Urbanized Area Formula funds during a particular year, you must report under NTD if the bus has only 100,000 miles and is three years old.

*Transit Agencies:* Recipients or beneficiaries of Urbanized Area Formula funds who administer and manage transit activities are responsible for submitting or coordinating the submittal of NTD reports regardless of whether they directly operate or purchase their transit services. These recipients or beneficiaries can be public entities directly operating services or contracting for all or part of the total transit service provided. They must report all service they provide or purchase regardless of whether they used Urbanized Area Formula funds.

*Operators of Purchased Transportation Services:* Public transit agencies or private carriers who provide public mass transportation services under contract to recipients or beneficiaries of Urbanized Area Formula funds must report data only for the services under contract.

*Consolidated NTD Reporters:* One reporter may file a consolidated report on behalf of other reporters if it is easier to collect and control the quality of the data. This often occurs when one transit agency coordinates the development and funding of public mass transportation services in an area. Transit agencies filing a consolidated report must operate within the same urbanized area (UZA). If you wish to file a consolidated report, make your request, in writing, identifying the names, fiscal year end dates, previous NTD ID numbers, if applicable, of the transit agencies to be included, and the date of the first consolidated report submission.

*Transit Agencies with Nine or Fewer Vehicles:* Transit agencies with nine or fewer vehicles in annual maximum service for non-fixed guideway systems are not required to file a complete NTD report. Please refer to page 17.

*Public Carriers with no Urbanized Area Formula Funds Subsidy:* Public transit agencies that do not receive Urbanized Area Formula funds may voluntarily submit a complete NTD report.

*Private Conventional and Subscription Bus Operators:* Private providers of conventional and subscription bus services who are not under contract to a Urbanized Area Formula funds recipient or beneficiary may voluntarily submit a complete NTD report.

*Demonstration Grants:* If you provide services only under a demonstration grant or as a test project, you are not required to file an NTD report.

## What to Report

The NTD report consists of a series of forms and declarations that provide a summary of your transit characteristics, including financial and non-financial operating statistics, for your fiscal year. It must contain all service that you provide or purchase, regardless of whether you used Urbanized Area Formula funds. For purchased transportation service, report data only for those services under contract.

Public transportation is service available to the general public. Sightseeing, charter, and school bus services are specifically excluded. For NTD purposes, you may also include comparable complementary paratransit services required by the Americans with Disabilities Act (ADA), defined as:

§...paratransit or other special service to individuals with disabilities that is comparable to the level of service provided to individuals without disabilities who use the fixed route system. (*Federal Register*, Vol. 56, No 173, September 6, 1991)

*Financial and Non-Financial Operating Data:* The initial series of forms, the Basic Information Forms (000's) establish a basic transit agency profile. The Capital Funding Form (103) details the origin, amount and uses of a transit agency's capital funding. The Operating Funding Form (203) captures information on the origin and amount of operating funding, and passenger fare revenues earned during the reporting period. The Operating Expenses Forms (300's) detail operating expenses by activity. The Non-Financial Operating Data Forms (400's) collect various operating data such as service levels, maintenance, safety and security, vehicle inventories, and employee work hours. The Urbanized Area Formula Statistics Form (901) consists of the data used for the urbanized area formula apportionment.

*Declarations:* Two declarations are required to ensure the accuracy of the data: Chief Executive Officer (CEO) Certification and independent Auditor Statement (Financial and Urbanized Area Formula Statistics Data) attest to the validity and reliability of the data in the NTD report. See Appendix A: 1996 Declarations.

## When to Report

*Due Date:* A transit agency's NTD report submission is due to FTA as follows:

- For fiscal year end dates between January 1 and June 30, your report is due October 28, 1996.
- For fiscal year end dates between July 1 and September 30, your report is due January 28, 1997.
- For fiscal year end dates between October 1 and December 31, your report is due April 30, 1997.

*Grace Period:* You have a 15 calendar-day grace period after the report due date.

*Filing Extension:* You must notify FTA if you require a 30 calendar-day extension. Your written notification must be received at least 15 days before the report due date and must indicate the reason(s) for the extension. The 30 day extension includes the 15 calendar-day grace period.

*Reporting Waiver:* You may request a waiver of reporting requirements if there is good cause, i.e., data cannot be furnished without unreasonable expense and inconvenience. Your written request must be received *at least 60 calendar-days* before the report due date. This will not affect your Urbanized Area Formula funding eligibility but may impact the amount of funding if your transit agency serves a UZA of 200,000 or more population.

*Late and Incomplete Reports:* A report may be late or incomplete based on a number of items. Each type is described as well as how it may affect your transit agency.

*Late Report:* A report is considered late if you fail to report by your due date, the last day of the grace period, or the extended due date.

*Incomplete Report:* A report is incomplete if it does not contain all the required reporting forms and data, is not in substantial conformance with the NTD definitions and requirements, or does not attest that a Chief Executive Officer Certification is in your files.

*Note:* If you do not have a required independent Auditor Statement completed by the close-out of your report, but you do have a commitment by the Chief Executive Officer to obtain it in a timely manner, FTA may include your data in the calculation of the urbanized area's formula apportionment. However, FTA may withhold any new grants until the CEO confirms that an acceptable Auditor Statement is completed and retained in your files.

*Failure to Report:* The following are considered as failure to report: not submitting a report, submitting a late report, or submitting an incomplete report. As a result, your data may not be included in the NTD and FTA may declare your transit agency ineligible to receive any Urbanized Area Formula grants during an entire Federal fiscal year. This ineligibility applies to all transit agencies regardless of the size of the urbanized area served.

*Report Due Date Notification:* FTA sends each transit agency a reminder letter 30 days prior to the NTD report due date. If a report is not received by the due date and there is no request for a waiver, exemption or notification of an extension, FTA sends a letter to the Chief Executive Officer (with a copy to the designated recipient) requesting a status of the report 30 days after the due date.

## **Where to Report**

*Mailing Address:* Send all report submissions and correspondence to:

Federal Transit Administration  
National Transit Database  
P.O. Box 61126  
Washington, DC 20039-1126

*Note:* Please use the U.S. Postal Service for deliveries to this P.O. Box.

*Telephone Number:* You may call the FTA NTD Project Office at (301) 588-9676.

*Facsimile Number:* You may send documents to the FTA NTD Project Office by facsimile at (301) 588-8682 in order to expedite processing and information exchange. However, you must also mail an original and two copies of all faxed documents.

*Work Hours:* The FTA NTD Project Office work hours are 7:30 a.m. to 5:30 p.m. Eastern time. At other times, you may use the voice mail system to leave messages at (301) 588-4226.

Please direct questions to the address listed above or call the FTA NTD Project Office. You may obtain NTD reporting forms, diskettes and reference documents by either writing or calling the Project Office.

## **How to Report**

*NTD Identification (ID):* Each transit agency must have an FTA-assigned NTD identification number before filing a report. If you provide service under a purchased transportation agreement and you operate 100 or more vehicles in annual maximum service across all modes for a single buyer, or if you are otherwise filing a separate NTD report, you must have a unique NTD ID number for each public transit agency or governmental unit. For example, if ABC Private Transit Company is under contract to BBB Public Transit System in Florida and CCC Public Transit Agency in California, ABC Private Transit Company must have two NTD ID numbers. See the section on new reporters on page 12 for further information on how to obtain an NTD ID number.

*Report Year/Fiscal Year:* The data contained in the NTD report should cover a twelve-month period corresponding to your fiscal year. If your fiscal year end date changes, notify FTA immediately in writing so that FTA can determine which twelve month period will be contained in your next NTD submission.

*Required Declarations and Forms:* Not all forms and declarations are required of all transit agencies. For a summary of NTD reporting requirements see Exhibit 2 on page 9. Submit all required forms on diskette and retain all required declarations in your files.

To determine your requirements, begin with the all reporters column. The all reporters column assumes that the transit agency must complete all declarations and forms. Use the exception column to determine if any of the forms or declarations do not apply. For example, there are no exceptions to the CEO Certification; all transit agencies must complete and retain on file a CEO Certification for the current report year. However, a transit agency does not need an Auditor Statement for financial data if previously granted a financial waiver. It also does not need an Auditor Statement for urbanized area formula data if it serves a U. S. Bureau of the Census urbanized area of 200,000 or more population and operates fewer than 100 vehicles in annual maximum service across all modes and types of service. Similarly, there are no Contractual Relationship Identification Forms (002) if there is only directly operated service.

*Reporting Optional Data:* You may provide optional information on the Operating Funding Form (203), the Operating Expenses Form (301), and the Transit Agency Service Form (406); this optional information is a more detailed description of the basic data. These forms have < > inserted to indicate optional data fields.

*How to Complete the Forms:* You should complete the forms and declarations using diskette reporting. If you cannot use diskette reporting, request a waiver from FTA and contact your validation analyst.

- File each form, even if it is not required. Each form contains a check-off box (N/A) to use if a specific form does not apply.
- Use the accrual method of accounting.
- Round all financial data to the nearest dollar.
- Follow other rounding directions for each form. Unless otherwise indicated, report data as whole numbers.

*Diskette Reporting:* You will receive updated diskettes as follows:

- For fiscal year end dates between January 1 and June 30, your diskettes will be sent approximately June 30, 1996.
- For fiscal year end dates between July 1 and December 31, your diskettes will be sent approximately August 31, 1996.

You will receive updated diskettes and a user manual. The Reporting Manual contains the form completion instructions by line and column. A diskette symbol marks each instruction with computed or look-up fields in diskette reporting.

*Report Submittal:* Submit only the diskette. Complete the required declarations and retain in your files. FTA will review declarations as part of the Triennial Review process for conformance to FTA's requirements.

Exhibit 2

Summary of NTD Reporting Requirements

Declarations and Forms	All Reporters	Exceptions
Chief Executive Officer (CEO) Certification	√	
Auditor Statement	√	√ transit agencies with a Financial data waiver
		√ < 100 vehicles-Urbanized Area Formula data
Transit Agency Identification Form (001)	√	
Contractual Relationship Identification Form (002)	√	√ only directly operated service
Supplemental Information Form (005)	√	√ no special circumstances
Capital Funding Form (103)	√	
Operating Funding Form (203)	√	
Operating Expenses Form (301)	√	
Operators' Wages Form (321)	√	√ < 100 directly operated vehicles per mode or first time reporter
Fringe Benefits Form (331)	√	√ < 100 directly operated vehicles all modes
Revenue Vehicle Maintenance and Energy Form (402)	√	
Transit Way Mileage Form (403)	√	
Transit Agency Employee Form (404)	√	
Transit Safety and Security Form (405)	√	√ does not serve UZA ≥ 200,000 (security data only)
Transit Agency Service Form (406)	√	
Revenue Vehicle Inventory Form (408)	√	
Urbanized Area Formula Statistics Form (901)	√	√ does not serve UZA ≥ 200,000

*Generally Accepted Accounting Principles:* The *FTA National Transit Database Uniform System of Accounts (USOA)* was never intended to be a unique, self-contained system. For it to be so would require addressing every possible NTD transaction and situation, which is clearly beyond the capabilities of FTA and NTD users. Rather, the NTD program is based on, and largely synonymous with, Generally Accepted Accounting Principles (GAAP) and Standards of Governmental Accounting and Financial Reporting.

As some of the uses of NTD information can be different from the uses of GAAP statements, the NTD program has evolved, in part, along different needs of its users. However, the areas of disagreement between NTD and GAAP are relatively small when compared with the areas of agreement.

The general rule, therefore, is that if a unique requirement exists for NTD purposes, this requirement will be contained in NTD reference documents provided by FTA (e.g., the *USOA* and the *Reporting Manual*). In the absence of unique NTD provisions to the contrary, you should follow GAAP.

The promulgation of GAAP is the responsibility of two organizations: (1) the Financial Accounting Standards Board (FASB), which is responsible for general GAAP affecting all types of entities; and (2) the Governmental Accounting Standards Board (GASB), which is affiliated with the FASB and specializes in agencies in the United States. In the event of a conflict between FASB and GASB pronouncements, the GASB prevails for governmental entities.

Both FASB and GASB pronouncements are available through the FASB in Stamford, Connecticut. Most auditing firms will assist their clients in obtaining GAAP documents and applying GAAP requirements.

*Accrual Method of Accounting:* Use the accrual method of accounting in preparing your NTD report. Using the accrual basis, revenues are recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period. Similarly, expenditures are recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same reporting period. If you use a cash-basis or encumbrance-basis accounting system, you must make work-sheet adjustments to record the data on an accrual basis. Example 1 on page 11 provides an example for accrual accounting with respect to a capital asset.

*Reference Documents:* The *FTA Uniform System of Accounts and Uniform System of Accounts and Records and Reporting System; Final Rule (CFR Part 630)* are essential to understanding the forms and instructions presented in this manual. You can obtain these documents, as well as the other reference documents listed in Exhibit 3 on page 11 by calling the FTA NTD Project Office at the telephone number on page 7.

## Example 1

### Accrual Method of Accounting

#### *Example:*

Hamlet Transit Agency plans to purchase twenty buses for directly operated bus service in fiscal year (FY) 1996 at a projected cost of \$4,400,000 or \$220,000 each. FTA approves Capital Program funds based on an 80/20 split for the Federal/non-Federal match. State-dedicated gasoline tax funds are used for the non-Federal share.

The transit operator takes delivery and accepts only fifteen of the buses by the end of FY 1996.

#### *Solution:*

Report on the Capital Funding Form (103) for DO type of service, (line 1, col d) the Federal share of fifteen buses = \$2,640,000 (  $15 \times \$220,000 \times 80\%$ ); under part B (line 12, col c), the non-Federal share \$660,000 (  $15 \times \$220,000 \times 20\%$ ); and, under part C (line 19, col b), MB-NF Rolling Stock \$3,300,000 (  $\$2,640,000 + \$660,000$ ).

## Exhibit 3

### Reference Documents

January 1996	<i>1996 National Transit Database Reporting Manual</i>
January 1995	<i>FTA National Transit Database Uniform System of Accounts (USOA)</i>
January 1993	<i>Uniform System of Accounts and Records and Reporting System; Final Rule (58 FR 4880) (49 CFR Part 630)</i>
July 1988	<i>FTA Circular 2710.1A Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>FTA Circular 2710.2A Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>Government Auditing Standards</i>
April 1987	<i>Fully Allocated Cost Analysis Guidelines for Public Transit Providers, Price-Waterhouse, Office of Government Services, Washington, DC</i>

## New Reporters

New reporters have slightly different requirements for submitting their first NTD report as follows:

*NTD ID:* You must first submit a written request to FTA for an NTD Identification Number. The Chief Executive Officer (CEO) of the transit agency, company, city or other entity who will be filing the report makes the request. Send the letter to the mailing address on page 7. The CEO's letter should state the following:

- Legal name and mailing address of the transit agency;
- Name, title, address and telephone number of the CEO;
- Name, title, address, telephone and facsimile numbers of the contact person;
- Fiscal year end date;
- Mass transit modes by type of service (directly operated or purchased transportation);
- Number of vehicles operated in annual maximum service across all modes and types of service;
- Date (month and year) of grant request for Urbanized Area Formula funds if you are a designated recipient; and
- Any related information or relationships with other NTD transit agencies.

*When to File the First Report:* When you file your first report depends on who you are:

- If you are a designated Urbanized Area Formula funds recipient, FTA will inform you of your first report year based on award of the grant, capital acquisition and/or the start of service.
- If you are a private provider under contract to a beneficiary or recipient of Urbanized Area Formula funds who operates 100 or more vehicles in annual maximum service, you must file your first report for the year in which you reached the 100 vehicle threshold.
- If you are a private or public provider of mass transit services voluntarily submitting a report, you may decide for which year you will file your first report.

*Report Content:* You must file all forms summarized in Exhibit 2 on page 9. You must retain in your files all required declarations. For your transit agency's first complete report, you will need a financial data statement as part of the independent Auditor Statement.

## National Transit Database Framework

This section describes the framework of the National Transit Database (NTD) reporting requirements. It includes the required declarations, exemptions and waivers of reporting requirements, and the validation process used for each NTD report to ensure a complete, timely and accurate database.

### Declarations

The NTD program was created to provide a comprehensive mass transit database. To meet a high standard of data quality, FTA requires each transit agency to complete declarations stating the validity and reliability of the data being reported. There are two declarations: The Chief Executive Officer (CEO) Certification and the independent Auditor Statement. Not all declarations are required of all transit agencies.

Retain all declarations in your files; do not submit them with your report. In your diskette submittal, you will state that the applicable declarations are in your files. FTA will review declarations as part of the Triennial Review process for conformance to FTA's requirements.

Exhibit 4 on page 14 contains a summary of the required declarations describing who must perform the declaration, the criteria for waivers, and follow-up actions if a waiver is granted.

*Chief Executive Officer (CEO) Certification:* The CEO Certification is a letter signed by the Chief Executive Officer of an agency certifying the overall accuracy of the data in the NTD. It also is used in lieu of the Financial Data part of the Auditor Statement if a waiver has been granted; and to certify the accuracy of data items used for apportionment of Urbanized Area Formula funds if the transit agency is in or serves an urbanized area with a population of 200,000 or more.

In determining the appropriate person to sign the CEO Certification, please refer to the definition and examples in Example A-1 in Appendix A.

**Exhibit 4**

**Annual Declaration Requirements**

Declarations	Performed By	Waiver	
		Eligibility Criteria	Reporter Actions Required
CEO Certification	CEO	N/A	N/A
Auditor Statement			
Financial Data	independent Auditor	<ul style="list-style-type: none"> <li>Use accrual accounting and <i>USOA</i>, or directly translatable method</li> <li>Previously filed valid financial statement</li> <li>Waiver granted in writing from FTA</li> </ul>	<ul style="list-style-type: none"> <li>CEO annually certifies financial data in CEO Certification</li> <li>Waiver is valid until accounting method changes or significant issues arise</li> </ul>
Urbanized Area Formula Data (UZA $\geq$ 200,000)	independent Auditor	<ul style="list-style-type: none"> <li>Operate fewer than 100 vehicles across all modes and types of service</li> </ul>	<ul style="list-style-type: none"> <li>Automatic waiver</li> <li>Valid until operation of 100 or more vehicles</li> </ul>

The CEO is required to complete a certification with each annual NTD report. The certification must attest to the following:

- That all data contained in the NTD report are accurate;
- That all data submitted in the NTD report are in accord with NTD definitions;
- If applicable, verification that the data items used for the apportionment of Urbanized Area Formula funds are accurate, and that there is documentation of procedures and internal controls to ensure the accuracy of the data;
- If applicable, that the transit agency's accounting system used to derive all data submitted in the NTD report is the NTD Uniform System of Accounts and Records (*USOA*) and that an NTD report using this system was reviewed by an independent auditor in a previous report year; or
- If applicable, that the transit agency's internal accounting system is other than the *USOA*, and that its:
  - accounting system uses the accrual basis of accounting,
  - accounting system is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the *USOA*,
  - accounting system and direct translation to the *USOA* are the same as those reviewed by an independent auditor in a previous reporting year; and

- That a 100 percent passenger mile count was conducted or that the sampling method used to collect passenger mile data for each mode/type of service meets FTA requirements.

*Passenger Miles Documentation:* The NTD report must be consistent in stating how passenger mile data were derived. The CEO Certification, independent Auditor Statement and Supplemental Information Form (005) should indicate the same information regarding passenger mile data.

A suggested format for the CEO Certification is presented in Example A-2 in Appendix A.

*Note:* The CEO Certification should contain a completed title line or identify the signee as the CEO in the letterhead.

*Auditor Statement:* The independent Auditor Statement is a letter signed by an independent public accountant or other independent entity such as a State audit agency that ensures the conformity, in all material respects, of the financial data as prescribed in the *USOA* and ensures the accuracy of the data used to apportion Urbanized Area Formula funds. The letter should state whether any of the reporting forms do not conform to these NTD requirements and describe the discrepancies.

The Auditor Statement should be on the independent auditing firm's letterhead, and should identify the location (city) of the office performing the statement.

*Financial Data:* Each transit agency is required to file an Auditor Statement with their NTD report unless they have received a waiver in writing from FTA. The criteria for granting a financial data waiver are:

- The transit agency (1) has adopted the *USOA* and (2) has previously submitted an NTD report that was compiled using the *USOA* and was reviewed by an independent auditor; or
- The transit agency (1) uses an internal accounting system other than the accounting system prescribed by the *USOA*, (2) uses the accrual basis of accounting, (3) directly translates the system and accounting categories, using a clear audit trail, to the accounting treatment and categories specified by the *USOA*, and (4) has previously submitted an NTD report that was compiled using the same internal accounting system and translation to the *USOA* and was reviewed by an independent auditor.

For transit agencies who have received a waiver, the CEO Certification must verify that the financial data meet one of the above conditions.

*Note:* OMB Circular A-128 *Single Audit Act* is not a substitute.

A suggested format for the Auditor Statement is presented in Example A-3 in Appendix A.

*Urbanized Area Formula Data:* All transit agencies that are in or serve urbanized areas with populations of 200,000 or more and whose report covers 100 or more vehicles in annual maximum service across all modes and types of service must have an independent auditor review all NTD data used in the Urbanized Area Formula allocation. The statement should discuss, by mode and type of service: directional route miles, vehicle revenue miles, passenger miles, and operating costs. The auditor should describe the procedures for determining the following:

- Assurance that there is a system in place and maintained for recording data in accordance with NTD definitions. Assure that the correct data are being measured and that there are no systematic errors.
- Assurance that there is a system in place to record data on a continuing basis and that the data gathering is an ongoing effort.
- Assurance that source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data must be fully documented and securely stored.
- Assurance that there is a system of internal controls to ensure the accuracy of the data collection process and recording system and that reported documents are not altered. Assure that documents are reviewed and signed by a supervisor as required.
- Assurance that the data collection methods are those suggested by FTA, or have been approved by FTA or a qualified statistician as being equivalent in quality and precision. Assure that the collection methods documented are being followed.
- Assurance that the deadhead miles, computed by taking the difference between the reported "total actual vehicle miles" data and the reported "total actual vehicle revenue miles" data, appear to be accurate.
- Documentation of an analytic review of the reported data to ensure that data are consistent with prior reporting periods and other facts known about transit agency operations.
- Documentation of the list of specific documents reviewed and tests performed.
- Documentation of how purchased transportation revenues were handled, i.e., no revenues were retained by seller or all revenues retained by the seller were reported.

The procedures in Exhibit A-1 in Appendix A are agreed upon procedures that satisfy the above requirements. These procedures are suggested. You may determine with your independent auditor other procedures appropriate for your transit agency. However, other procedures must address each of the assurances and documentation requirements.

A suggested format for the Auditor Statement is presented in Example A-3 in Appendix A.

## Exemptions and Waivers

There is only one exemption and several waivers of NTD reporting requirements. These cover an exemption from filing the entire report and waivers of individual elements of the report such as the independent Auditor Statement. The exemption and waivers are discussed below.

### Exemptions

An exemption is relief from an NTD reporting or data collection requirement. An exemption is granted by FTA, upon request, on an annual basis. There is currently only one exemption for NTD reporting based on the number of vehicles operated in annual maximum service.

*Nine or Fewer Vehicles Exemption:* Transit agencies which operate nine or fewer vehicles may request an exemption of NTD reporting requirements.

*Criteria:* Transit agencies meeting these criteria are not required to file an NTD report:

- The number of vehicles operated in annual maximum service for both directly operated and purchased transportation across all modes is nine or fewer.
- All service is non-fixed guideway.

See Example 2 on page 19 on determining eligible exemptions.

Your written request to FTA must be received *at least 60 days* prior to your report due date, describing your transit agency and including your NTD ID number. If FTA grants you an exemption, you will be notified in writing. You must apply annually for an exemption.

To request an exemption submit:

- A letter from your Chief Executive Officer stating that your transit agency meets the eligibility criteria,
- A Transit Agency Identification Form (001), and
- A Revenue Vehicle Inventory Form (408) for each mode and type of service.

*Record Keeping Requirements:* If FTA grants an exemption:

- You must continue to follow the *USOA* accounting requirements for revenues and expenses,
- You are not required to collect or maintain any other data for NTD reporting purposes.

- You must continue to meet any requirements stipulated in Federal or State grants.

*Urbanized Area Formula Apportionment:* If your transit agency is in an urbanized area of 200,000 or more population, this exemption will adversely affect your Urbanized Area Formula apportionment. Data will not be available to enter into the apportionment formula.

## Example 2

### Nine or Fewer Vehicles Exemption

**Eligibility:** Nine or fewer vehicles operated in annual maximum service across all non-fixed guideway modes and types of service.

**Non-fixed guideway modes:** MB (on mixed traffic ROW), DR, JT, PB, and VP

**Impact:** For urbanized areas of 200,000 or more population, this exemption adversely affects the Urbanized Area Formula apportionment. Data are not available to enter into the apportionment formula.

**Scenario 1:** Transit agency A directly operates 7 vehicles in MB mode in mixed traffic ROW and contracts for 2 vehicles in DR mode in annual maximum service.

**Solution:** Eligible. The total is 9 vehicles.

**Scenario 2:** Transit agency B directly operates 7 vehicles in MB mode in mixed traffic ROW and contracts for 3 vehicles in DR mode in annual maximum service.

**Solution:** Ineligible. Even though each service is less than 9, the total is 10 vehicles.

**Scenario 3:** Transit agency C directly operates 22 vehicles in MB mode in mixed traffic ROW and contracts for 7 vehicles in DR mode in annual maximum service.

**Solution:** Ineligible. Even though one service is fewer than 9, the total is 29 vehicles.

**Scenario 4:** Transit agency D directly operates 5 vehicles in MB mode in mixed traffic ROW, directly operates 1 vanpool, and contracts for 3 vehicles in DR mode in annual maximum service.

**Solution:** Eligible. The total is 9 vehicles.

**Scenario 5:** Transit agency E directly operates 8 vehicles in AG mode in annual maximum service.

**Solution:** Ineligible. Even though the total is fewer than 9 vehicles, AG is a fixed guideway mode.

**Scenario 6:** Transit agency F contracts for 9 vehicles in DR mode in annual maximum service.

**Solution:** Eligible. The total is 9 vehicles.

**Scenario 7:** Transit agency G directly operates 6 vehicles in MB mode on a high-occupancy vehicle (HOV) lane during peak periods in annual maximum service.

**Solution:** Ineligible. Even though the total is fewer than 9 vehicles, the vehicles operate on fixed guideway.

## Waivers

A waiver is relief from a specific reporting requirement based on a threshold value and/or successful completion of the requirement in a prior report year. A waiver usually requires an alternate action to ensure the integrity of the database, such as certification by the CEO. Waivers apply to both the financial data and the Urbanized Area Formula sections of the independent Auditor Statement, data elements, and passenger mile data collection. In select cases, there is a waiver to not file an NTD report.

*Declaration Waivers:* The independent Auditor Statement is the only declaration with waivers. Both the financial data section and the Urbanized Area Formula data section of the statement are eligible for waivers.

*Financial Data Waiver:* Each transit agency is required to file an Auditor Statement with their NTD report unless they have received a waiver in writing from FTA. The criteria for granting a financial data waiver are provided on page 15.

*Urbanized Area Formula Data Waiver:* All transit agencies that are in or serve urbanized areas with populations of 200,000 or more and whose report covers fewer than 100 vehicles in annual maximum service across all modes and types of service are not required to have an independent auditor review of all NTD data used in the Urbanized Area Formula allocation. The waiver is valid until the 100 vehicle threshold is reached. The transit agency must continue to report Urbanized Area Formula data.

*Data Waivers:* You may request a waiver of all or some reporting requirements if there is good cause, i.e., data cannot be furnished without unreasonable expense and inconvenience. Your written request must be received *at least 60 calendar-days* before the report due date. This will not affect your Urbanized Area Formula funding eligibility but may impact the amount of funding if your transit agency serves a UZA of 200,000 or more population.

*Passenger Mile Sampling Waivers:* FTA no longer provides written notification of passenger mile sampling waivers. If your transit agency met the waiver criteria in the 1993 mandatory sampling year, the sampling requirement is automatically waived until your next mandatory sampling year. Your CEO Certification should state that the transit agency's passenger mile sampling requirement was met in the mandatory sampling year and is therefore waived, and that there is a Supplemental Information Form (005) describing, by mode and type of service, how passenger mile data were estimated for the current report year.

*Report Waivers:* In selected cases, FTA may grant a transit agency a waiver from filing a report. The waiver request must be justified in a written request to FTA. The following three areas are typical justifications for a report waiver:

- First report year. These are new reporters who have not had sufficient time to collect data and prepare an NTD report.

- Sellers of purchased transportation service required to file a separate NTD report. These sellers reach 100 or more vehicles in annual maximum service threshold during the report year. The buyer of service requests that the seller be waived from filing a separate NTD report and includes the purchased transportation data in the buyer's report.
- Unforeseen circumstances either preventing the collection of data or loss of data. Typical examples are earthquakes, fires, and floods officially declared as emergencies.

## **Validation Process**

*Preliminary Review:* Each NTD report is carefully tracked and reviewed for completeness before the actual validation commences for the data accuracy. A computerized tracking system records the NTD report due date, submittal extensions, and exemption and waiver status. A validation analyst routinely monitors the individual transit agencies for which he or she is responsible as part of the validation procedures.

As each report is received, it is logged into the tracking system and distributed to an assigned validation analyst. The analyst determines which forms are required and makes a notation of the declaration requirements based on waivers and exemptions recorded in the tracking system. The report is reviewed for any other pertinent information such as notification that an independent Auditor Statement for Urbanized Area Formula data is pending.

*Detailed Review:* A detailed review of the report begins. A series of computerized error and time series checks are performed to assess the completeness and reasonableness of the data. The checks are analyzed together with previous report years files and other manual checks. FTA submits any issues raised by the detailed review to the NTD contact person in a detailed review letter. A response to these issues is due within 15 calendar days of receiving the detailed review letter. In the response, the transit agency attests that all required declarations are on file at the transit agency. If declarations are still pending, then the transit agency should attest that the required declarations are on file at the follow-up review or closeout stage of the validation process.

*Follow-up Review:* Issues raised by the transit agency's response to the detailed review letter or from declarations, etc., received after the detailed review letter was written are addressed in a follow-up letter from FTA. Again, a response is due in seven (7) calendar days. The time limits are necessary to ensure the timely production of the NTD data used in the Urbanized Area Formula apportionment, the NTD Annual Report publications and the National Transit Database applications.

*Closeout:* FTA issues a closeout letter at the end of the validation process. The database will include the transit agency's final diskette. The closeout letter will document any outstanding issues. If there are any questions, the transit agency should contact their validation analyst.

*Schedule:* In order to provide timely data, the schedule for completion of the validation process is as follows:

- Reports due October 28, 1996 will be closed out by February 28, 1997.
- Reports due January 28, 1997 will be closed out by April 30, 1997.
- Reports due April 30, 1997 will be closed out by July 15, 1997.

## Report Forms

There are a specific set of instructions and a check list with each form. The checklist details data consistency checks within the form and cross checks with other forms to help complete the form in the proper relationship to the entire submission. You are required to use diskette reporting. You must request a waiver in writing if you are unable to use Diskette Reporting. Please contact your validation analyst for further information.

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**Basic Information**  
**Forms (000's)**

**Transit Agency Identification  
Form (001)**

NTD ID

Form 005 Included

Fiscal Year Ending

**1. Transit agency identification information**

Transit agency name

Street mailing address

City  State  Zip Code

**2. Chief Executive Officer information**

CEO name    Telephone

Title  Ext.

Street mailing address  FAX

City  State  Zip Code

**3. Person to be contacted regarding this report**

Name    Telephone

Title  Ext.

Street mailing address  FAX

City  State  Zip Code

**4. Demographic information**

Identify UZAs served: Primary   Others

Non-UZAs served:  Yes  No

Service area information: Square miles   Population

**5. Type of organization (check one box only)**

- A. Public agency or authority that directly operates all transit service (not a State DOT).
- B. Public agency or authority that contracts for some or all transit service (not a State DOT).
- C. State Department of Transportation.
- D. Private carrier under contract to one or more public agencies.
- E. Private carrier not under contract to a public agency, and not receiving FTA Urbanized Area Formula funds.
- F. Other. Describe on a Supplemental Information Form (005).

**6. Summary of modes and types of service (check all boxes that apply for those services included in your report)**

	AG	CC	CR	DR	FB	HR	IP	JT	LR	MB	MO	PB	TB	TR	VP	OR
Directly operated	<input type="checkbox"/>															
Purchased transportation	<input type="checkbox"/>															

Date Prepared

Date Updated

## Transit Agency Identification Form (001)

The purpose of this form is to obtain basic organizational and transit service information about transit agencies filing National Transit Database (NTD) data.

### General Information

*Reporting Change:* FTA has begun statewide analysis of transit data. If your transit agency provides service to more than one state, your mailing address zip code is used to assign data to a state. If you would like to allocate data using another methodology, submit a Supplemental Information Form (005) and describe which allocation variables and methodology to use.

If you are submitting an NTD report on behalf of a seller of transportation service, the information on this form pertains to the seller. If you are a private conventional or subscription bus provider, you are required to submit a complete NTD report in order to have your data included in the Urbanized Area Formula apportionment.

*Urbanized and Non-Urbanized Areas:* Identify all 1990 urbanized areas (UZAs) served by UZA number and indicate if a non-urbanized area(s) is also served, as defined by the 1990 U.S. Bureau of the Census.

*Service Area and Population:* Report the service area (square miles) and population for your transit agency. Use the Americans with Disabilities Act (ADA) definitions and requirements to determine service area boundaries and population. For modes not covered by ADA, including ferryboat and vanpool, determine service area and population using your locally defined criteria.

*Modes and Types of Service:* Identify all modes distinguishing between directly operated and purchased transportation services for those transit services included in your report.

*Route Deviation:* Report fixed route deviations in bus service as bus mode. For bus service scheduled to leave point A at a specified time and scheduled to arrive at point B at a specified time, the extent of the deviation between the two points, for whatever purpose including an ADA eligible trip, is bus mode for all service supplied, service consumed and operating cost data.

### Transit Terms

*Urbanized Area:* An area (50,000 or more population) so designated by the U. S. Bureau of the Census.

*Non-Urbanized Area:* An area (fewer than 50,000 population) so designated by the U. S. Bureau of the Census.

*Service Area and Population (ADA)*: The following information is taken in part from the U. S. Department of Transportation *Federal Register*, Vol. 56, No. 173, Rules and Regulations:

§37.139 Plan contents. Each plan shall contain the following information: . . . (b) A description of the fixed route system as of January 26, 1992 (or subsequent year for annual updates), including-- (1) A description of the service area, route structure, days and hours of service, fare structure, and population served. This includes maps and tables, if appropriate, . . . (c) A description of existing paratransit services, including: . . . service area, response time, fares, restrictions on trip purpose, hours and days of service, and capacity constraints; . . . (d) A description of the plan to provide comparable paratransit: . . .

§37.131 Service criteria for complementary paratransit. The following service criteria apply to complementary paratransit required by §37.121 of this part. (a) *Service Area*--

(1) *Bus*. (i) The entity shall provide complementary paratransit service to origins and destinations within corridors with a width of three-fourths of a mile on each side of each fixed route. The corridor shall include an area with a three-fourths of a mile radius at the ends of each fixed route. (ii) Within the core service area, the entity also shall provide service to small areas not inside any of the corridors but which are surrounded by corridors. (iii) Outside the core service area, the entity may designate corridors with widths from three fourths of a mile up to one and one half miles on each side of a fixed route, based on local circumstances. (iv) . . .the core service area is that area in which corridors with a width of three-fourths of a mile on each side of each fixed route merge together such that, with few and small exceptions, all origins and destinations within the area would be served.

(2) *Rail*. (i) For rail systems, the service area shall consist of a circle with a radius of 3/4 of a mile around each station. (ii) At end stations and other stations in outlying area, the entity may designate circles with radii of up to 1 1/2 miles as part of its service area, based on local circumstances.

(3) *Jurisdictional Boundaries*. Notwithstanding any other provision of this paragraph, an entity is not required to provide paratransit service in an area outside the boundaries of the jurisdiction(s) in which it operates, if the entity does not have legal authority to operate in that area. The entity shall take all practicable steps to provide paratransit service to any part of its service area.

*Directly Operated*: The transportation services provided directly by a public transit agency, using their employees to supply the necessary labor.

*Purchased Transportation*: The transportation services provided to a public transit agency or governmental unit from a public or private transportation provider based on a written contract. The provider is obligated in advance to operate public transportation services for a public transit agency or governmental unit for a specific monetary consideration. Purchased transportation does not include franchising, licensing operations, management services, or private conventional bus service.

*Route Deviation*: Revenue vehicles which deviate from fixed routes on a discretionary basis. Commonly used to supplement demand response services, in order to minimize service delays and to more cost effectively use resources.

*Aerial Tramway:* Unpowered passenger vehicles suspended from a system of aerial cables and propelled by separate cables attached to the vehicle suspension system. The cable system is powered by engines or motors at a central location not on board the vehicle.

*Automated Guideway Transit:* Guided transit vehicles operating singly or in multi-car trains with a fully automated system (no crew on transit units). Service may be on a fixed schedule or in response to a passenger-activated call button. Automated guideway transit includes personal rapid transit, group rapid transit and people mover systems.

*Cable Car:* Streetcar type of vehicles operating by means of an attachment to a moving cable located below the street surface and powered by engines or motors at a central location not on board the vehicle.

*Commuter Rail:* Long-haul rail passenger service operating between metropolitan and suburban areas, whether within or across the geographical boundaries of a State, usually characterized by reduced fares for multiple rides, and commutation tickets for regular, recurring riders.

*Demand Response:* Passenger cars, vans or Class C buses operating in response to calls from passengers or their agents to the transit operator, who then dispatches a vehicle to pick up the passengers and transport them to their destinations. A demand response operation is characterized by the following: (a) The vehicles do not operate over a fixed route or on a fixed schedule except, perhaps, on a temporary basis to satisfy a special need; and, (b) typically, the vehicle may be dispatched to pick up several passengers at different pick-up points before taking them to their respective destinations and may even be interrupted en route to these destinations to pick up other passengers. The following types of operations fall under the above definitions provided they are not on a scheduled fixed route basis: Many origins - many destinations, many origins - one destination, one origin - many destinations, and one origin - one destination.

*Ferryboat:* Vessels carrying passengers and/or vehicles over a body of water. The vessels are generally steam or diesel-powered conventional ferry vessels.

*Heavy Rail:* High-speed, passenger rail cars operating singly or in trains of two or more cars on fixed rails in separate rights-of-way from which all other vehicular and foot traffic are excluded.

*Inclined Plane:* Special tramway type of vehicles operating up and down slopes on rails via a cable mechanism so that passenger seats remain horizontal while the undercarriage (truck) is angled parallel to the slope.

*Jitney:* Passenger cars or vans operating on fixed routes (sometimes with minor deviations) as demand warrants without fixed schedules or fixed stops.

*Light Rail:* Lightweight passenger rail cars operating singly (or in short, usually two-car, trains) on fixed rails in right-of-way that is not separated from other traffic for much of the way. Light rail vehicles are driven electrically with power being drawn from an overhead electric line via a trolley or a pantograph.

*Monorail:* Guided transit vehicles operating on or suspended from a single rail, beam or tube. Monorail vehicles usually operate in trains.

*Bus:* Rubber-tired vehicles operating on fixed routes and schedules on roadways. Buses are powered by diesel, gasoline, battery or alternative fuel engines contained within the vehicle.

*Publico:* Passenger vans or Class C buses operating with fixed routes but no fixed schedules. Publicos are a privately owned and operated mass transit service which is market-oriented and unsubsidized, but regulated through a public service commission, State or local government. Publicos are operated under franchise agreements, fares are regulated by route and there are special insurance requirements. Vehicle capacity varies from eight to thirty or more, and the vehicles may be owned or leased by the operator.

*Trolleybus:* Rubber-tired passenger vehicles operating singly on city streets. Trolleybuses are driven electrically with the power being drawn from an overhead electric line via trolleys.

*Vanpool:* Vans and/or Class C buses operating as a voluntary commuter ride sharing arrangement, which provides transportation to a group of individuals traveling directly between their homes and their regular places of work within the same geographical area. The vans should have a seating capacity greater than seven person, including the driver. For NTD, it is a mass transit service operated by a public entity, or in which a public entity owns, purchases, or leases the vehicle. Other forms of public participation to encourage ridesharing arrangements such as the provision of parking spaces, utilization of high occupancy vehicle (HOV) lanes, coordination or clearing house service, do not necessarily qualify as public vanpools.

## **Instructions**

*NTD ID:* Enter the four-digit NTD identification number assigned to your transit agency. If you are unsure of your ID number or need a number assigned to your transit agency, please contact FTA's contractor at the address and telephone number on page 7.

*Chief Executive Officer Information:* Enter the information for the principal executive in charge of and responsible for the transit agency. Please refer to Example A-1 in Appendix A for further clarification.

*Person to be Contacted Regarding this Report:* Enter the name of the person responsible for coordinating NTD reporting. The contact person will receive all NTD correspondence and questions that FTA may have with a report.

**UZA Number:** Use the U.S. Bureau of the Census designated urbanized areas for 1990. If you are unsure of your urbanized area number, please contact your validation analyst.

**Type of Organization:** Check the box which best describes your type of organization. If you are a joint powers agency, check box A or B, as appropriate.

**Mode:** Check all boxes that apply for those services included in this report, refer to Exhibit 5 on page 000-7. Report fixed route deviations in bus service as bus mode. For bus service scheduled to leave point A at a specified time and scheduled to arrive at point B at a specified time, the extent of the deviation between the two points, for whatever purpose including an ADA eligible trip, is bus mode for all service supplied, service consumed and operating cost data.

### Exhibit 5

#### Mode Codes

##### Rail Modes

AG - Automated Guideway Transit  
CC - Cable Car  
CR - Commuter Rail  
HR - Heavy Rail (Rapid Rail)  
IP - Inclined Plane  
LR - Light Rail (Streetcar)  
MO - Monorail

##### Non-Rail Modes

DR - Demand Response  
FB - Ferryboat  
JT - Jitney  
MB - Bus  
PB - Publico  
TB - Trolleybus\*  
TR - Aerial Tramway  
VP - Vanpool  
OR - Other

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\* The trolleybus mode and vehicle type are defined as drawing electrical power from overhead lines. Buses that have been designed to look like a trolleybus, but that do not use this electric power source, should be reported as bus.

## Transit Agency Identification Form (001)

### Form Completion

**NTD ID:** Enter the four-digit NTD identification number assigned by FTA to your transit agency.

**Fiscal Year**

**End:** Enter your fiscal year end date (month, day, year).

**Item 1:** Transit agency identification information

Enter the full legal name of your transit agency. Do not use abbreviations or acronyms.

Enter the mailing address of your transit agency. The street address should always begin on the first line. If the mailing address includes a P.O. Box, the P.O. Box should always appear on the second line.

**Item 2:** Chief Executive Officer (CEO) information

Enter the name of your CEO.

Enter the title of your CEO.

Enter the business telephone number of your CEO.

Enter the FAX number of your CEO.

Enter the business mailing address of your CEO. The street address should always begin on the first line. If the mailing address includes a P.O. Box, the P.O. Box should always appear on the second line.

**Item 3:** Person to be contacted regarding this report

Enter the name of the person responsible for coordinating NTD reporting.

Enter the title of the contact person.

Enter the telephone number of the contact person.

Enter the FAX number for the contact person.

Enter the mailing address of the contact person if it is different than the address in item 1.

Item 4: Demographic information

Enter the UZA number(s) of the urbanized areas served by your transit agency.

Check yes if you also provide service to a non-urbanized area(s).

Enter the square miles in your transit agency's service area in accordance with the definition on page 000-3.

Enter the population served by your transit agency.

Submit a Supplemental Information Form (005) (box 15) if your transit agency provides service to more than one state, and you would like to allocate data using a methodology other than your mailing address zip code. Describe which allocation variables and methodology to use, by mode and type of service.

Item 5: Type of organization



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options. Highlight the desired option and press **Enter** to make the selection.

Enter the type of organization. Check only one box.

box A: Check box A only if you are a public transit agency or governmental unit and directly operate all transit service. You should not be submitting any Contractual Relationship Identification Forms (002's) for purchased transportation services, unless you are selling service to someone else.

box B: Check box B only if you are a public agency, authority or governmental unit contracting for some or all purchased transportation services. You should be submitting a Contractual Relationship Identification Form (002) for each contract, and your report should contain data for the purchased transportation services of the sellers included in your report.

box C: Check box C only if you are a State Department of Transportation.

box D: Check box D only if you are a private carrier under contract to a public transit agency or governmental unit. This applies only if the public transit agency with whom you contract files a separate NTD report not including your data. Complete the forms as directly operated service. You should be submitting a Contractual Relationship Identification Form (002) for each contract.

box E: Check box E only if you are a private provider not under contract to a public transit agency or governmental unit. Your ID number should have a 9 as the second digit. You should not be receiving any Urbanized Area Formula funds, directly or indirectly.

*Note:* You are required to submit a complete NTD report in order to have your data considered for inclusion in Urbanized Area Formula apportionment.

box F: Check box F only if none of the above apply. Common reasons for checking this box are:

- You are filing a consolidated report.
- You are a non-profit or human service agency.
- You are a transportation brokerage.

Submit a Supplemental Information Form (005) (box 6) describing the type of organization and how you are filing the report.

Item 6: Summary of modes and types of service



This field determines which forms appear in the Diskette Reporting data entry menus. It is therefore imperative that this field contain correct information.

Check all modes that apply, distinguishing between directly operated and purchased transportation services. Include only those services included in your report.

Submit a Supplemental Information Form (005) (box 15) describing any OR mode.

Transit Agency Identification Form (001) Check List:

- ✓ If you checked box 5B, submit a separate Contractual Relationship Identification Form (002) for each contract.
- ✓ If you checked box 5F, submit a Supplemental Information Form (005) (box 6) describing your type of organization.
- ✓ If you checked mode code OR (Other, under item 6), submit a Supplemental Information Form (005) (box 15) and describe the mode.

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Form not applicable

**Contractual Relationship Identification**

NTD ID

**Form (002)**

page  of

Form 005 Included

(Use one form for each contract)

**1. Contractual relationship (check one box only)**

A. Transit agency named on the Transit Agency Identification Form (001) is the buyer of transportation services whose purchased transportation services are included in this report.

Seller's name

B. Transit agency named on the Transit Agency Identification Form (001) is the buyer of transportation services. The buyer and seller each file their own separate report.

Seller's name

NTD ID

C. Transit agency named on the Transit Agency Identification Form (001) is the seller of transportation services. The buyer and seller each file their own NTD report.

Buyer's name (Public Agency)

NTD ID

D. Transit agency named on the Transit Agency Identification Form (001) is the seller of transportation services and is filing on behalf of a public agency.

Buyer's name (Public Agency)

NTD ID

**2. Description of demand response provider (check one box only)**

A. Social service agency

C. Brokerage system

E. Other. Describe type of agency on a Supplemental Information Form (005).

B. Taxicab operator

D. User-side subsidy program

**3. Monetary nature of contractual relationship (check all boxes that apply)**

A. Cash reimbursement of some of seller's operating deficit.

B. Cash reimbursement of all of seller's operating deficit.

C. Cash payment to seller for specific mass transportation services.

D. Cash reimbursement to seller for reduced fare programs.

E. Vehicles given, sold, loaned, or leased for below market value to seller.

F. Other. Explain monetary consideration received and obligations incurred by seller on a Supplemental Information Form (005).

4. Number of vehicles operated in maximum service under contract

5. Contract expenditures by the buyer

6. Revenues retained by the seller

7. Other costs incurred by the buyer

8. Non-contract expenditures by the seller

9. Revenues returned to the buyer

Mode:	Mode:	Mode:

Date Prepared

Date Updated

## Contractual Relationship Identification Form (002)

The purpose of this form is to identify the buyers and sellers of purchased transportation services.

### General Information

*Reporting Change:* Report detailed information on the full cost of purchased transportation service expenses and all non-financial operating statistics. In order to capture the full cost of purchased transportation services, report any non-contract expenditures by the seller related to the purchased service. These are the costs incurred by the seller when the purchased transportation agreement does not pay for the full cost of the service.

Identify the buyer and seller of the purchased transportation services and their NTD ID numbers. Report all purchased transportation agreements. These can be between a public transit agency or governmental unit and a private carrier or between two public agencies. Report all purchased transportation services even if they covered only a part of your fiscal year. Submit one form for each contract.

*Purchased Transportation Services:* Report all purchased transportation services specified in a written contract with a public transit agency or governmental unit that is a recipient or beneficiary of Urbanized Area Formula funds. Include data only for those services that are specified in the purchased transportation agreement and for which there is a monetary consideration to the seller.

Report the purchased transportation services either in a separate report or in the public transit agency's report. A seller using 100 or more vehicles in annual maximum service to a public transit agency or governmental unit submits a separate report completed from the perspective of directly operated service. A public transit agency's report may include a seller using fewer than 100 vehicles in annual maximum service, or the seller may file a separate report.

For sellers using fewer than 100 vehicles in annual maximum service, filing a separate report should be the exception. One such case is when the public transit agency or governmental unit contracting for the service does not directly operate any transit services. In this situation, the seller must submit a complete report on behalf of the public transit agency or governmental unit.

#### *100 or more Vehicles in Annual Maximum Service Reporting Requirements:*

*Seller:* A seller using 100 or more vehicles in annual maximum service submits a separate report from the perspective of directly operated service. The report uses the seller's fiscal year, not necessarily that of the public transit agency or governmental unit buying the service. The report covers only those services included in the purchased transportation written agreement even if they were operated for only a part

of the buyer's or seller's fiscal year. Identify the public transit agency or governmental unit buying the purchased services in box 1C on the Contractual Relationship Identification Form (002). The seller reports funds from services provided through a purchased transportation agreement on the Operating Funding Form (203), line 25. These are the operating funds applied from contract revenues earned by an NTD reporter under contract to another NTD reporter or public agency. The seller reports any retained fare revenues on the Operating Funding Form (203), line 06. The seller does not report fare revenues returned to the buyer, line 09 since these are revenues to the buyer and not the seller. The seller details all expenses for the full cost of the purchased transportation service, even if they are not covered by the agreement, on the Operating Expenses Form (301).

*Data Waivers:* Demand response social service agencies, taxicab operators, brokerage systems and user-side subsidy programs (item 2) that cannot reasonably provide detailed operating expense data and non-financial data should request a data waiver from FTA. With the data waiver, report purchased transportation expenses under object class 508.01. Do not report data for the Revenue Vehicle Maintenance and Energy Form (402), the Transit Agency Employee Form (404), and the Transit Safety and Security Form (405). See Example 5 on page 000-20.

*Buyer:* The public transit agency or governmental unit buying the service identifies the seller in box 1B on the Contractual Relationship Identification Form (002). The buyer reports funds from fare revenues returned to the buyer through the purchased transportation agreement on line 09 and fare revenues retained by the seller on line 10 on the Operating Funding Form (203). The buyer reports payments or accruals, fare revenues retained by the seller, other contract-related costs incurred by the buyer, and any expenses incurred by the seller when the purchased transportation agreement does not pay for the full cost of the service, under object class 508.02 on the Operating Expenses Form (301).

*Fewer than 100 Vehicles in Annual Maximum Service Reporting Requirements:*

The following describes requirements for a transit agency buying service from a seller using fewer than 100 vehicles in annual maximum service, and this service is included in the public transit agency's report. If the seller submits a separate report, the requirements described above for 100 or more vehicles in annual maximum service apply.

*Buyer:* The buyer identifies the seller of the transportation services in box 1A of the Contractual Relationship Identification Form (002). The buyer reports on the Capital Funding Form (103) any capital purchases on behalf of the purchased transportation service, but does not include the seller's capital purchases. The buyer reports funds from fare revenues returned to the buyer through the purchased transportation agreement on line 9 and fare revenues retained by the seller on line 10 on the Operating Funding Form (203). The buyer details the full cost of the purchased services by object class and function on the Operating Expenses Form (301), including any expenses incurred by the seller when the purchased transportation agreement does not pay for the full cost of the service. The buyer reports all forms by mode and type of service (PT) in the Non-Financial Operating Data Forms (400's). If there are multiple contracts for the same mode, aggregate statistics and submit consolidated non-financial operating data forms.

*Data Waivers:* Demand response social service agencies, taxicab operators, brokerage systems and user-side subsidy programs (item 2) that cannot reasonably provide detailed operating expense data and non-financial data should request a data waiver from FTA. With the data waiver, report purchased transportation expenses under object class 508.01. Do not report data for the Revenue Vehicle Maintenance and Energy Form (402), the Transit Agency Employee Form (404), and the Transit Safety and Security Form (405). See Example 5 on page 000-20.

*Cooperative Agreements:* Do not report cooperative agreements between public transit agencies or governmental units as purchased transportation services.

## **Transit Terms**

*Purchased Transportation:* Transportation service provided to a public transit agency or governmental unit from a public or private transportation provider based on a written contract. A contractual relationship exists only if all the following criteria are met:

- The seller is obligated in advance of the time the service is furnished to provide the operations for which the operating statistics are being reported, for a specific monetary consideration; and
- A written agreement exists that specifies the contractual relationship for the time period and the specific service generating the operating statistics included in the NTD report; and
- The written agreement is signed by authorized representatives of both the buyer and the seller, and should detail the services to be provided, and the nature and amount of the monetary consideration.

*Note:* Granting a transportation provider permission to operate certain services through a franchise or license does not, in itself, constitute purchased transportation. Also, management services contracts, in which all or some personnel or services are provided to manage or operate the transit agency are not purchased transportation.

*Social Service Agency:* A public or private non-profit organization providing specialized programs and transportation service to a specific clientele such as elderly, mentally or physically disabled persons.

*Taxicab Operator:* A private for profit company where passenger vehicles are for hire by the riding public.

*Brokerage System:* An association of transportation providers managed by a "broker" or agent who makes transportation arrangements for a specific clientele such as the elderly and disabled. The transportation providers in a brokerage system are typically social service agencies and taxicab operators. The broker may be the transit agency directly or the transit agency may contract with an individual or firm to operate the brokerage system.

*User-Side Subsidy Program:* A transportation arrangement where the rider's cost of transportation is partially subsidized by the transit agency. The "user" is the rider who pays a reduced cost. A typical user-side subsidy program is operated through taxicab operators or a brokerage system who may charge a per ride fee for handling the rider's transportation arrangements.

*Monetary Consideration:* The consideration paid by the public body to the private or public seller of transportation service (private/public carrier). The monetary consideration may include any of the following:

- Cash reimbursement of a private/public carrier's operating deficits;
- Predetermined cash payments to the private/public carrier for specific mass transportation services provided;
- Cash reimbursement to the private/public carrier for reduced fare programs specified by the public body (e.g., for students and for elderly and disabled citizens); and
- Vehicles given, sold, loaned, or leased by the public body to the private/public carrier at or below market value.

*Vehicles Operated in Maximum Service:* The number of revenue vehicles operated to meet annual maximum service requirement. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Vehicles operated in maximum service exclude atypical days or one-time special events.

*Contract Expenditures by the Buyer:* Actual payments or accruals by the buyer under the purchased transportation agreement.

*Revenues Retained by the Seller:* Fare revenues retained by the seller of the purchased transportation services.

*Other Costs Incurred by the Buyer:* Expenses of the buyer (public transit agency or governmental unit) that are directly attributable to the provision of purchased transportation services. Examples include the provision of maintenance services or fuel for the vehicles used by the seller, gathering and compiling NTD data, monitoring of the seller's operations, and other similar costs, where the buyer uses its resources to support the purchased service.

*Non-Contract Expenditures by the Seller:* Expenses of the seller that are directly attributable to the provision of purchased transportation services when the buyer under the purchased transportation agreement does not pay for the full cost of the service.

*Revenues Returned to the Buyer:* The fare revenues accrued under the purchased transportation agreement to the buyer. These are the fares collected and returned by the seller to the buyer. It also includes the fares collected or sold by the buyer for users of the purchased service. For example, if the buyer of the purchased transportation service sells tickets, tokens or passes for these users, this revenue is part of the fare returned by the seller.

*Cooperative Agreement:* An agreement where one or more public transit agencies or governmental units contribute or are assessed for the value of public transit services provided by another public transit agency. There is usually a written memorandum of understanding or mutual agreement on the calculation and payment for the services. Generally, the service is part of the public transit agency's directly operated service.

Examples 3 through 6 on pages 000-18 through 000-22 describe how to report purchased transportation services. Examples 7 and 8 on pages 000-23 and 000-24 are examples of cooperative agreements.

### Example 3

#### Purchased Transportation Services Reporting -- Transit Agency X (vehicles purchased for seller)

Public transit agency X (buyer) is a recipient of Urbanized Area Formula funds. It buys and gives two vans to the Aging Commission (seller) in the current report year. No money is involved. It costs the Aging Commission \$15,000 to operate the vehicles since drivers and mechanics volunteer their services.

What is required under NTD?

*Scenario 1:* The two vans were purchased with Urbanized Area Formula funds.

*Solution:*

- Written agreement between transit agency X and the Aging Commission specifying the transportation services provided in exchange for the vehicles.
- Granted FTA waiver from detailed purchased transportation reporting.
- The Aging Commission must maintain adequate records for transit agency X to compile non-financial operating statistics for purchased services and to ensure the accuracy of the data.
- Transit agency X must file an NTD report indicating purchased transportation services:

Form 001 - (Transit Agency Identification), box 5B, box DR with box PT under item 6

Form 002 - (Contractual Relationship Identification), box 1A, box 2A, box 3E and  
Item 8 = \$15,000

Form 103 - (Capital Funding), PT, line 02, col d with match from lines 08-15 and Part C, DR col b

Form 301 - (Operating Expenses), DR/PT  
object class 508.01 = \$15,000

Form 406 - (Transit Agency Service), DR/PT

Form 408 - (Revenue Vehicle Inventory), DR/PT, report the two vans

*Scenario 2:* The two vans were purchased with local funds.  
There is no agreement for specific transportation services:

*Solution:*

- Do not report under NTD.

*Scenario 3:* The two vans were purchased with local funds.  
There is an agreement for specific transportation services available to the general public.

*Solution:*

- Same as scenario 1 except only use Part B sources on Form 103 (Capital Funding)

## Example 4

### Purchased Transportation Services Reporting -- Transit Agency Y (taxicab operators)

Public transit agency Y (buyer) is a recipient of Urbanized Area Formula funds, and pays ABC Cab Company (seller) for demand response service. Transit agency Y uses all local funds (\$400,000) to pay for the service. ABC Cab Company keeps the \$50,000 in fares it collected. Transit agency Y provides scheduling and customer support valued at \$100,000 that is allocated equally to the vehicle operations and general administration functions. ABC Cab Company incurs \$5,000 in expenses to attend an ADA conference which are not paid by Public transit agency Y. ABC Cab Company owns 500 vehicles; of these,

- 60 are used for annual maximum service, and
- 20 additional are available as spares.

What is required under NTD?

**Solution:**

- Written agreement between transit agency Y and ABC Cab Company specifying the services for \$400,000.
- Granted FTA waiver from detailed purchased transportation reporting.
- ABC Cab Company must maintain adequate records for transit agency Y to compile non-financial operating statistics for purchased services and to ensure the accuracy of the data.
- Transit agency Y has to file an NTD report indicating purchased transportation services:

Form 001 -	(Transit Agency Identification), box 5B, box DR and box PT under item 6	
Form 002 -	(Contractual Relationship Identification) box 1A, box 2B and 3A	
	<u>item</u>	<u>DR</u>
	4. vehicles in maximum service	60
	5. contract expenditures by buyer	\$400,000
	6. revenues retained by seller	\$50,000
	7. other costs incurred by buyer	\$100,000
	8. non-contract expenditures by seller	\$5,000
	9. revenues returned to buyer	0
Form 203 -	(Operating Funding) <u>retained fare revenues</u> (line 10)	\$50,000
Form 301 -	(Operating Expenses), DR/PT <u>object class 508.01</u>	
	= contract expenditures - 010 vehicle operations	\$400,000
	+ retained fares - 010 vehicle operations	\$50,000
	+ scheduling - 010 vehicle operations	\$50,000
	+ customer support - 160 general administration	\$50,000
	+ non-contract expenditures by seller - 160 general administration	\$5,000
	total modal expenses	\$555,000
	total vehicle operations function 010	\$500,000
	total general administration function 160	\$55,000
Form 406 -	(Transit Agency Service), DR/PT vehicles operated in maximum service =	60
	vehicles available for maximum service =	80
Form 408 -	(Revenue Vehicle Inventory), DR/PT number of vehicles in total fleet =	80

## Example 5

### Purchased Transportation Services Reporting -- Transit Agency Z (brokerage system)

Public transit agency Z (buyer) is a recipient of Urbanized Area Formula funds, and contracts for demand response service with Community Access (seller). Transit Agency Z pays Community Access \$5,000,000 for the service. Community Access collects \$600,000 in fare revenues and returns them to transit agency Z. Transit agency Z supports their DR efforts with one contract administrator costing \$45,000. Community Access operates a transportation brokerage involving three providers:

- Provider 1 150 vehicles in annual maximum service
- Provider 2 50 vehicles in annual maximum service
- Provider 3 75 vehicles in annual maximum service

What is required under NTD?

*Solution:*

- Written agreement between transit agency Z and Community Access specifying the services for \$5,000,000.
- Transit agency Z files an NTD report indicating purchased transportation service as follows:

Form 001 - (Transit Agency Identification), box 5B

Form 002 - (Contractual Relationship Identification)  
box 1B indicating Community Access and its NTD ID  
box 2C and box 3B

<u>item</u>	<u>DR</u>
4. number of vehicles in maximum service	275
5. contract expenditures by buyer	\$5,000,000
6. revenues retained by seller	0
7. other costs incurred by buyer	\$45,000
8. non-contract expenditures by seller	0
9. revenues returned to buyer	\$600,000

Form 203 - (Operating Funding)  
returned fare revenues (line 09) = \$600,000

Form 301 - (Operating Expenses), DR/PT  
object class 508.02  
=contract expenditures - 160 general administration \$5,000,000  
+contract administration - 160 general administration \$45,000  
+ retained fares 0  
+ non contract expenditures by seller 0  
total modal expenses \$5,045,000  
total general administration 160 \$5,045,000

Form 406 - (Transit Agency Service) do not report the DR/PT service.

Form 408 - (Revenue Vehicle Inventory) do not report Community Access vehicles.

## Example 5

### Purchased Transportation Services Reporting -- Transit Agency Z (continued) (brokerage system)

- Community Access has to file a separate, complete NTD report indicating purchased transportation service but from the perspective of a consolidated report with:

- Granted FTA waiver from detailed purchased transportation reporting.

Form 001 - (Transit Agency Identification), box 5F, box DR and box PT under item 6

Form 002 - (Contractual Relationship Identification), box 1C indicating transit agency Z and NTD ID

Form 005 - (Supplemental Information) box 6 other organization type: consolidated report

Form 203 - (Operating Funding)

passenger fares for directly operated service (line 08)

= 0

revenue accrued through a purchased transportation agreement (line 25)

= \$5,000,000

fare revenue returned by seller (line 09)

= 0

fare revenue retained by seller (line 10)

= 0

Form 301 - (Operating Expenses), DR/PT

object class 508.01

= amount paid to agencies 1, 2 and 3

+ 0 retained fares

+ other costs incurred by Community Access

+ 0 non-contract expenditures by seller

Form 406 - (Transit Agency Service), DR/PT

Form 408 - (Revenue Vehicle Inventory), DR/PT, report the 275 vehicles from agencies 1, 2 and 3

- Agencies 1, 2 and 3 must maintain adequate records for Community Access to compile non-financial operating statistics for purchased transportation services and to ensure the accuracy of the data.

## Example 6

### Purchased Transportation Reporting -- Transit Agency XX (user-side subsidy program)

Public transit agency XX (buyer) is a recipient of Urbanized Area Formula funds, and operates a user-side subsidy program (seller) for demand response service. It uses part of a staff position and supplies customer information support costing \$50,000. The subsidy program uses several taxicab companies to supply the service. Qualified users purchase discounted coupons from transit agency XX that are valid for taxicab fares of up to \$25. The user pays up to \$10 for the coupon that is valid for a cab fare up to the coupon amount. The rider pays for any difference in the total cab fare and the coupon amount. The taxicab companies receive a \$2.00 handling fee per fare (\$25,000). For the current year, transit agency XX sold 12,500 coupons at an average of \$8 (\$100,000) and valued at an average of \$20 (\$250,000). Collectively, the taxicab companies own 200 vehicles; of these,

- 30 are used for annual maximum service
- 10 additional are available as spares

What is required under NTD?

*Solution:*

- Written agreement between transit agency XX and the taxicab companies
- Taxicab companies must maintain adequate records for transit agency XX to compile non-financial operating statistics for purchased services and to ensure the accuracy of the data.
- Transit agency XX has to file an NTD report indicating purchased transportation services:

Form 001 -	(Transit Agency Identification), box 5B, box DR and box PT under item 6	
Form 002 -	(Contractual Relationship Identification) One form in the name of the user-side subsidy program box 1A, box 2D and boxes 3D and F	
	<u>item</u>	<u>DR</u>
	4. vehicles in maximum service	30
	5. contract expenditures by buyer	\$375,000
	= handling fee (\$25,000)	
	+ coupons (\$250,000)	
	+ users' payments (\$100,000)	
	6. revenues retained by seller	0
	7. other costs incurred by buyer	\$50,000
	8. non-contract expenditures by seller	0
	9. revenues returned to buyer	\$350,000
Form 203 -	(Operating Funding) <u>returned fare revenues</u> (line 10)	\$350,000
Form 301 -	(Operating Expenses) DR/PT	
	= contract expenditures - 010 vehicle operations	\$375,000
	+ contract administration - 160 general administration	\$50,000
	<u>object class 508.01</u> = total modal expenses	\$425,000
Form 406 -	(Transit Agency Service), DR/PT	
	vehicles operated in maximum service =	30
	vehicles available for maximum service =	40
Form 408 -	(Revenue Vehicle Inventory), DR/PT	
	number of vehicles in total fleet =	40

## Example 7

### Cooperative Agreement Reporting -- Transit Agency A (governmental funding agreement)

Public transit agency A is a Urbanized Area Formula fund recipient and is organized as a regional transit authority who provides bus and demand response service throughout three counties. There are no other public transit agencies in the three counties. At the time that the regional transit authority was established, each county signed a memorandum of understanding so that each county is assessed annually for a portion of the operating expenses to run public transit services. The assessment is based on service area population, route miles and frequency of service. Transit agency A does not contract with any public or private transportation providers; it operates all service.

- County One's assessment: \$5,000,000
- County Two's assessment: \$3,750,000
- County Three's assessment: \$2,250,000

Each county pays its assessment from general revenue funds of its county government.

What is required under NTD?

*Solution:*

- Public transit agency A has to file an NTD report, indicating all services are directly operated.

Form 001 - (Transit Agency Identification), box 5A, box DR/DO and MB/DO under item 6

Form 002 - (Contractual Relationship Identification) not applicable

Form 203 - (Operating Funding)

funds allocated to transit out of the general revenues  
of the government entity (local funds, line 35, col d)

\$11,000,000

Form 301 - (Operating Expenses)

object class 508

(distribute expenses as part of all MB/DO service)

0

## Example 8

### Cooperative Agreement Reporting -- Transit Agency B and Transit Agency C (multiple public transit agencies operating service)

Transit agency B and transit agency C are both public transit agencies that use Urbanized Area Formula funds. Transit agency B has a cooperative agreement for transit agency C to operate bus services into transit agency B's service area. Under the agreement, transit agency B pays \$500,000 to transit agency C for the service.

Transit agency B directly operates MB service.

Transit agency C directly operates MB service.

What is required under NTD? ...

#### Solution:

- Transit agency B and Transit agency C are both required to file NTD reports.

- Transit agency B files:

Form 001 - (Transit Agency Identification), box 5A, box MB and box DO under item 6

Form 002 - (Contractual Relationship Identification) not applicable

Form 203 - (Operating Funding) Do not report the \$500,000

Form 301 - (Operating Expenses)  
object class 508 0  
other reconciling items \$500,000

- Transit agency C files:

Form 001 - (Transit Agency Identification), box 5A, and box MB and box DO under item 6

Form 002 - (Contractual Relationship Identification) not applicable

Form 203 - (Operating Funding)  
Other funds (local funds, line 43, col d) \$500,000

Form 301 - (Operating Expenses)  
object class 508 0  
(distribute expenses as part of all MB/DO service)

## Instructions

*Contractual Relationship:* Identify the transit agency on the Transit Agency Identification Form (001) as a buyer or a seller of transportation services.

*Number of Vehicles Operated in Maximum Service under Contract:* Report the number of vehicles operated by the seller to meet maximum service requirements. If the seller provides more than one mode of transportation under the contract, report the number of vehicles operated in maximum service in each mode separately. For example, if the seller operates 10 buses and 5 demand response vehicles in maximum service, report MB 10, DR 5. If a vehicle is used for more than one mode, report it under each mode.

Submit a Supplemental Information Form (005) describing the vehicle(s) and modes.

If the same vehicle is used for more than one contract, report this vehicle on a Contractual Relationship Identification Form (002) for each contract that the vehicle is used.

Submit a Supplemental Information Form (005) describing the vehicle(s) and contracts.

*Contract Expenditures:* Report contract payments or accruals by the buyer under the purchased transportation agreement.

*Revenues Retained by the Seller:* If the seller retains fare revenues, report the amount of retained fare by mode. If the seller retains fare revenues which are part of payments due to the seller, report these as returned fare revenues.

*Other Costs Incurred by the Buyer:* If the buyer incurs any other contract-related operating costs, report the amount by mode. For example, contract administration cost, customer information services, advertising and other services or supplies provided under the agreement. If you are the seller filing this NTD report, enter N/A for item 7 or leave blank.

*Non-Contract Expenditures by the Seller:* If the seller incurs expenses for the contracted transportation service which are not paid by the buyer under the purchased transportation agreement, report the amount by mode.

*Revenues Returned to the Buyer:* Report any fare revenues accrued under the purchased transportation agreement for the buyer. These are the fares collected and returned by the seller to the buyer. It also includes the fares collected or sold by the buyer for users of the purchased service. For example, if the buyer of the purchased service sells tickets, tokens or passes for these users, this revenue is part of the fare revenue returned by the seller. If the seller retains fare revenues which are part of payments due to the seller, report these as returned fare revenues.

**Contractual Relationship Identification Form (002)**  
**(All Reporters with Purchased Transportation Agreements)**  
Form Completion

Item 1: (check one box only)



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options. Highlight the desired option and press **Enter** to make the selection.

- box A: Enter the name of the seller of the purchased transportation service from whom the transit agency identified on the Transit Agency Identification Form (001) is buying service. The financial and operating statistics for the purchased transportation service are included in this NTD report and identified as purchased transportation (PT) on the appropriate forms.
- box B: Enter the name and NTD ID number of the seller of the purchased transportation service from whom the transit agency identified on the Transit Agency Identification Form (001) is buying service. The financial and operating statistics for the purchased transportation service are not included in this NTD report but are reported as directly operated (DO) by the seller in its own NTD report.
- box C: Enter the name and NTD ID number of the buyer of the purchased transportation service to whom the transit agency identified on the Transit Agency Identification Form (001) is selling service. The financial and operating statistics for the purchased transportation service are included in this NTD report as directly operated (DO).
- box D: Enter the name and NTD ID number of the buyer of the purchased transportation service on whose behalf the transit agency identified on the Transit Agency Identification Form (001) is filing this NTD report. The financial and operating statistics for service supplied are included in this NTD report as directly operated (DO). This box applies only if there are fewer than 100 vehicles in annual maximum service. If 100 or more vehicles are operated in annual maximum service, use box C.

*Note:* The following item describes the type of demand response agency and program. Check only one box.

Item 2: (check one box only)



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options. Highlight the desired option and press **Enter** to make the selection.

box A: Check box A for a social service agency.

box B: Check box B for a taxicab operator.

box C: Check box C for a brokerage system.

box D: Check box D for a user-side subsidy program.

box E: Check box E if none of the above.

Submit a Supplemental Information Form (005) (box 15) and describe the other type of demand response agency and the program.

*Note:* The following item describes the contractual relationship. For a contractual relationship to exist there must be a monetary consideration. Any one of the following criteria meets the definition for monetary consideration.

Item 3: (check as many of the following that apply)

box A: Check box A if there is a cash reimbursement for some of the seller's operating deficit.

box B: Check box B if there is a cash reimbursement for all of the seller's operating deficit.

box C: Check box C if there is a cash payment for specific transportation services, i.e., a negotiated contract for a set price to perform the service.

box D: Check box D if there is a cash reimbursement for reduced fare programs.

box E: Check box E if there are vehicles given, sold, loaned, or leased for below market value to the seller.

box F: Check box F if any other monetary consideration applies.

Submit a Supplemental Information Form (005) (box 7) and describe the other monetary considerations.

*Note:* Items 4 through 9 are for each mode in the contract. Enter the mode code(s) using Exhibit 5 on page 000-7.

Item 4: Enter the number of vehicles operated under the purchased transportation agreement to meet annual maximum service requirements.

Submit a Supplemental Information Form (005) (box 15) describing any vehicles used for more than one mode or contract. Indicate how many vehicles and for which modes or contracts.

- Item 5: Enter the payments or accruals under the purchased transportation agreement.
- Item 6: Enter any fare revenues retained by the seller of the purchased transportation services.
- Item 7: Enter any other operating expenses that the transit agency identified on the Transit Agency Identification Form (001) has incurred as the buyer of the purchased transportation services.
- Item 8: Enter any other operating expenses that the seller has incurred when the buyer under the purchased transportation agreement does not pay for the full cost of the service.
- Item 9: Enter any fare revenues returned by the seller to the buyer of the purchased transportation services. Include fare revenues that you as the buyer collected or sold for users of the purchased service. For example, if you sell tickets, tokens or passes for these users, this revenue is part of the fare returned by the seller.

Contractual Relationship Identification Form (002) Check List:

- √ If a purchased transportation contract covers only a portion of your fiscal year, submit a Supplemental Information Form (005) (box 15) describing the number of days service was operated during the fiscal year.
- √ If you checked box 2E, submit a Supplemental Information Form (005) (box 15) describing the type of demand response provider and the program.
- √ If you checked box 3F, submit a Supplemental Information Form (005) (box 7) describing the monetary consideration received and obligations incurred by the seller.
- √ If there are any unique circumstances about retained or returned fare revenues, submit a Supplemental Information Form (005) (box 10 or box 11 respectively) and describe.
- √ If any of the vehicles in item 4 are used for more than one contract or mode, submit a Supplemental Information Form (005) (box 15) describing how many vehicles and for which modes.
- √ If the seller operates 100 or more vehicles in maximum service, for all modes combined, the seller must file a separate NTD report.

Supplemental Information

Form (005)

page  of

NTD ID

(Use as many pages as necessary)

Form number

Mode

Type of service

Page

Name of seller (contractor)

NTD ID (if applicable)

Note: Check and describe only one item per page.

- 1.  Major service start-up
- 2.  Major service discontinuance
- 3.  Major new equipment or facilities
- 4.  Fare change
- 5.  Strike or other major service interruption
- 6.  Other organization type (Transit Agency Identification Form (001))
- 7.  Other monetary consideration (Contractual Relationship Identification Form (002))
- 8.  Fixed/non-fixed guideway allocation methodology (Urbanized Area Formula Statistics Form (901))
- 9.  Other funding sources (Capital Funding Form (103) & Operating Funding Form (203))
- 10.  Fare revenue retained by seller (Contractual Relationship Identification Form (002)), (Operating Funding Form (203)) and/or (Operating Expenses Form (301))
- 11.  Fare revenue returned to buyer by seller (Contractual Relationship Identification Form (002)), (Operating Funding Form (203)) and/or (Operating Expenses Form (301))
- 12.  Bus fixed guideway segments (Transit Way Mileage Form (403) and Urbanized Area Formula Statistics Form (901))
- 13.  Description of part time employees (Transit Agency Employee Form (404))
- 14.  Passenger mile data with sampling waiver (Transit Agency Service Form (406))
- 15.  Other

Description of item checked, plus any other relevant information.

Date Prepared

Date Updated

## Supplemental Information Form (005)

The primary purpose of this form is to provide narrative information to clarify data reported on other forms.

### General Information

Use this form to cross-reference supplemental data to a particular form, mode, type of service and page number, as applicable. If this form pertains to purchased transportation, please provide seller's name.

Supplemental information helps FTA to understand your report and the service you supply; in particular, it:

- Assists FTA in understanding changes in vehicle miles and hours, operating costs, passenger trips, fare revenues, etc., as a result of changes in transit services.
- Assists FTA in understanding changes in fare revenues and impacts on passenger trips.
- Affords you the opportunity to allocate bus statistics between fixed guideway and non-fixed guideway for the Urbanized Area Formula apportionment.
- Affords you the opportunity to estimate passenger miles and vehicle revenue miles lost, as a result of strikes and officially declared emergencies causing a service interruption, for consideration in the Urbanized Area Formula apportionment.

### Instructions

Use only one box on each form to describe information. Complete the reference form number, mode, type of service and page number, as applicable, that pertains to the data described on each Supplemental Information Form (005). If the information is of a general nature, enter the Transit Agency Identification Form (001) for form reference.

Report seller's name and NTD ID number, if applicable, if this form pertains to purchased transportation.

## Supplemental Information Form (005)

### Form Completion

#### Reference

**Form:** Complete the reference form number, mode, type of service and page number, as applicable, that pertains to the data described on each Supplemental Information Form (005). If the information is of a general nature, enter the Transit Agency Identification Form (001) for form reference.

#### Seller's

**Name:** If this form pertains to purchased transportation, please provide seller's name and NTD ID number, if applicable.

**box 1:** Describe any major service start-up that occurred such as new routes and extensions of services, or the addition of weekend service.

**box 2:** Describe any major service discontinuance such as elimination of routes or elimination of weekend or night services.

**box 3:** Describe any major new equipment or facilities added such as a new HOV facility or a new garage or purchased new buses.

**box 4:** Describe any fare change if it significantly impacts ridership or fare revenues.

**box 5:** Describe any strikes that resulted in a loss of service on the Transit Agency Service Form (406), line 27. Describe any officially declared emergencies that resulted in a loss of service on the Transit Agency Service Form (406), line 28. Describe major service interruptions due to major repairs or rehabilitation.

**box 6:** Describe other organizational type if you checked box 5F on the Transit Agency Identification Form (001).

**box 7:** Describe other monetary considerations if you checked box 3E or box 3F on the Contractual Relationship Identification Form (002) for a contractual relationship. Describe vehicles sold, given, loaned, or leased at below market value. Describe any other services, materials, and supplies, etc., exchanged as part of a purchased transportation agreement.

**box 8:** Describe the methodology used if you allocate bus statistics for fixed and non-fixed guideway on the Urbanized Area Formula Statistics Form (901).

**box 9:** Describe other sources and amounts of capital and operating funding on the Capital Funding Form (103), lines 03, 05, 06, 13, 15 and 16; and the Operating Funding Form (203), lines 22, 24, 33, 40, 42 and 43.

- box 10: Describe any unusual circumstances regarding fare revenues retained by the seller under a purchased transportation agreement reported on the Contractual Relationship Identification Form (002), item 6, the Operating Funding Form (203), line 10, and the Operating Expenses Form (301), lines 11 or 12.
- box 11: Describe any unusual circumstances regarding fare revenues returned to the buyer under a purchased transportation agreement reported on the Contractual Relationship Identification Form (002), item 8, the Operating Funding Form (203), line 09, and the Operating Expenses Form (301), lines 11 or 12.
- box 12: Describe any bus fixed guideway segments reported on the Transit Way Mileage Form (403), lines 11 and 12, whose directional route miles are reported on the Urbanized Area Formula Statistics Form (901), line 07.
- box 13: Describe any unusual features of a labor agreement featuring part-time employees, reported on the Transit Agency Employee Form (404), col d.
- box 14: Describe how you estimated passenger mile data, by mode and type of service, if your Chief Executive Officer Certification self-certifies your passenger mile sampling waiver. The NTD report must be consistent in stating how passenger mile data were estimated. The CEO Certification, independent Auditor Statement and Supplemental Information Form (005) should indicate the same information regarding passenger mile data.
- box 15: Describe other (OR) modes(s) on the Transit Agency Identification Form (001), item 6, or other (OR) vehicle type(s), ownership code(s) and vehicle manufacturer(s) on the Revenue Vehicle Inventory Form (408), cols b,c and e, respectively.

Describe other types of demand response providers and programs reported on the Contractual Relationship Identification Form (002).

Provide information on rebuilt vehicles (by whom and when) or vehicles used for more than one mode or contract reported on the Revenue Vehicle Inventory Form (408), and vehicles used for more than one mode or contract and purchased transportation agreements covering only a portion of the fiscal year reported on the Contractual Relationship Identification Form (002).

Provide narrative information on particular services being reported, summarize fare structures, describe service areas, clarify unusual circumstances relevant to data, and report anything germane to the NTD report that clarifies or expands on information on other forms.

Supplemental Information Form (005) Check List:

- √ If you reported a strike or any other major service interruption (box 5), did you expand data for possible use in the Urbanized Area Formula apportionment? Did you also describe how the data were expanded?
- √ If you indicated that a contract contained other monetary considerations (box 7), did you describe the monetary consideration received and obligations incurred by the seller?
- √ If you allocated data between fixed guideway and non-fixed guideway on the Urbanized Area Formula Statistics Form (901) (box 8), did you describe your allocation methodology?
- √ Did you describe all your bus fixed guideway segments (box 12)?
  - Do they equal either average monthly directional route miles, if reported on the Transit Way Mileage Form (403), or the sum of directional route miles on exclusive right-of-way and directional route miles on controlled access right-of-way on the Transit Way Mileage Form (403)?
  - Did you report only the eligible bus fixed guideway segments on the Urbanized Area Formula Statistics Form (901)?
  - If more than one transit agency uses a fixed guideway segment, only one can report the directional route miles on the Urbanized Area Formula Statistics Form (901). The transit agency determined locally to be the principal operator on the facility should report the miles.

**Capital Funding  
Form (103)**



## Capital Funding Form (103)

The purpose of this form is to identify the origin, amount, and uses of capital funds that transit agencies receive from Federal, State, local and directly generated sources and applied to their transit agency.

### General Information

*Reporting Change:* Report data by type of service. Submit one form for directly operated service and one form for purchased transportation service.

Capital data for purchased transportation services are only for expenditures, both the capital funds applied and the uses of capital funds, made by the buyers or using the buyer's funding sources. Do not report capital expenditures by sellers of service using their own funding sources. Include capital expenditures for sellers filing their own National Transit Database (NTD) report.

Report capital funds applied system-wide by type of service. Report capital expenditures by mode and type of service.

Report only those capital funds that were applied to the transit agency and how they were used for transit projects. For example, if you have a dedicated sales tax that is used to fund highway improvements for mobility projects not related to transit, do not report these data.

*Accrual Accounting:* Report capital funds on this form in the year they are applied; this is the year in which they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made during the reporting period. For example, for a capital grant, report the amount earned whether or not receipt of the funds actually takes place within the reporting period. If expenditures included progress payments, report these amounts.

*Proceeds from Government Agency Bond Issues:* Use the accrual method of accounting to report any proceeds from a government agency bond issue used to fund capital projects. For example, if proceeds amounted to \$800,000 but only \$200,000 were used during the fiscal year for capital projects, report the \$200,000 under Other funds of directly generated funds (lines 15 and 16, as appropriate). Also report how the funds were used. If the \$200,000 was used to buy new buses, report under uses of capital funds, bus, rolling stock (line 19, col b).

Do not report on the Capital Funding Form (103) the funds used to retire the bonds (i.e., the debt retirement). The interest on the borrowed capital through the bond issue should be reported as an operating expenditure on the Operating Expenses Summary Form (301) under reconciling items, expense object class 511 interest expenses. Payments on the principal are not reported under NTD requirements. In the above example, if payments amount to \$100,000 (\$80,000 towards principal and \$20,000 for interest) to retire the debt in the current fiscal year, report the \$20,000 interest payment on the Operating Expenses Summary Form (301), but do not report the \$80,000 principal payment.

*Reimbursed Funds:* Most Federal, State and local grants are earned on a reimbursement basis. Grant funds are not earned until an expenditure occurs. Report these grant funds as they are earned. Do not report the total amount of funding in an approved grant application. For example, an approved capital grant may allow \$1,000,000 for rolling stock but a transit agency only acquires \$800,000 in rolling stock for the current report year. Report only the \$800,000.

*Pass Through Funds for Designated Recipients:* If your transit agency serves as a designated recipient, report only the funds that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other transit agencies.

*Uses of Capital Funds:* This section captures information on how capital funds are used by mode for rolling stock, facilities and other projects. The bus mode (MB) is divided into two parts: fixed guideway (FG) and non-fixed guideway (NF) related projects.

*USOA References:* Sections 1.2, 2.3, 2.10, 3.1, 3.2

## **Transit Terms**

*Pass-Through Funds:* Capital financial assistance passed through to other transit agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient.

*Capital Expenses:* The expenses related to the purchase of tangible property or other items eligible to be capitalized (e.g., vehicle tire leasing). Property includes tangible assets with an expected service life of more than one year at the time of their installation, and a unit cost greater than \$1,000. Generally, these are any items eligible as a capital expense under Federal, State or local requirements.

*Federal Funds:* Financial assistance from the Federal government to assist in paying the capital costs of providing transit service. Such assistance is available from the Capital and Urbanized Area Formula Programs of 49 U.S.C., other transportation grant programs administered by the U.S. Department of Transportation, as well as other Federal agency programs.

*FTA Capital Program Funds:* Financial assistance from the Capital Program of 49 U.S.C. This program enables the Secretary of Transportation to make discretionary capital grants and loans to finance public transportation projects divided among fixed guideway (rail) modernization; construction of new fixed guideway systems and extensions to fixed guideway systems; and, replacement, rehabilitation, and purchase of buses and related equipment, and construction of bus-related facilities.

*FTA Urbanized Area Formula Program Funds:* Financial assistance from the Urbanized Area Formula Program. This program governs the distribution of the public transit capital and operating block grant appropriations by urbanized area. For this form, it is the Federal capital assistance granted to public transit agency providers to designated recipients on behalf of transit providers.

*FTA Other Funds:* Financial assistance from such sources as the Research, Development, and Demonstration; Metropolitan Planning; and Training Programs of 49 U.S.C.; and, Non-Urbanized Area Formula Program of 49 U.S.C.

*Other USDOT Funds:* Financial assistance from non-FTA programs of the U.S. Department of Transportation (for example, Interstate Transfer Program).

*Other Federal Funds:* Any capital funds received from Federal agencies other than the U.S. Department of Transportation.

*State Funds:* Financial assistance obtained from a State government(s) to assist with paying the capital costs of providing transit revenue services.

*Local Funds:* Financial assistance from local governments (below the State level) to help cover the capital costs of providing transit services.

*Directly Generated Funds:* Any funds generated by or donated directly to the transit agency, including passenger fares, advertising revenues, donations and grants from private foundations. Directly generated funds also include directly levied taxes, and other funds dedicated to transit, such as development fees where the transit agency has the legal authority to impose the development fees.

*Directly Levied Taxes:* Tax revenues to transit agencies that are organized as independent political subdivisions with their own taxation authority.

*General Revenue Funds:* Any funds allocated to transit out of the general revenues of the governmental entity (State or local). General revenue funds are usually determined through a State or local government's annual budgeting process.

*Dedicated Funds:* Any funds raised specifically for transit purposes and which are dedicated at their source (e.g., sales taxes, gasoline taxes, and property taxes), rather than through an allocation from the pool of general funds.

*Other Funds:* Any miscellaneous funds. Examples are funds dedicated to a local government agency for transportation rather than specifically for transit, profits from charter service, advertising revenues, and private donations.

*Rolling Stock:* The revenue vehicles used in providing transit service for passengers. The term revenue vehicles includes the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except fare collection equipment and revenue vehicle movement control equipment (radios). For rubber-tired vehicles, it includes the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit agency.

*Replacement:* The replacement of revenue vehicles having reached the end of a minimum normal service life.

*Rehabilitation:* The rebuilding of revenue vehicles to original specifications of the manufacture. Rebuilding may include some new components but has less emphasis on structural restoration than would be the case in a remanufacturing operation, focusing on mechanical systems and vehicle interiors.

*Remanufacture:* The structural restoration of revenue vehicles in addition to installation of new or rebuilt major components to extend service life.

*Expansion:* The acquisition of rolling stock for expansion of transit service.

*Major Components:* The auxiliary equipment such as engines, transmissions, and other essential components (body parts) enabling a revenue vehicle to be returned to an operable condition.

*Rail Overhaul:* The one-time rebuild or replacement of major subsystems on revenue producing rail cars and locomotives, commonly referred to as mid-life overhaul.

*Facilities:* The following items are facility and facility-related projects:

- Construction of maintenance facilities (including design and engineering, demolition, etc.);
- Rehabilitation of maintenance facilities (including design and engineering, land acquisition, relocation, etc.);
- Crime prevention and security equipment;
- Purchase or installation of service and support equipment;
- Operational support (computer hardware and software, bus diagnostic equipment, and other activities that enhance system operations and efficiency while reducing operating costs);
- Transit malls, transfer facilities, intermodal terminals, shelters, passenger stations, depots, terminals, HOV facilities, transit ways, and park-and-ride facilities; and
- Track; line equipment and structures; signals and communications; and power equipment and substations.

*Other:* Any other item not described above, such as service vehicles, construction of general administration facilities, furniture, equipment that is not an integral part of buildings and structures, data processing equipment (including computers and peripheral devices whose sole use is in data processing operations), fare collection equipment, and revenue vehicle movement control equipment.

## Instructions

For each category of capital funding, enter the amount applied during the reporting period for capital expenditures. Generally, if an item is an eligible capital expense on a Federal, State or local grant application, report it on this form. Report grant funds as they are earned; i.e., when an expenditure occurs for items in an approved grant. Do not report the total amount of funding in an approved grant application. For example, an approved capital grant may allow \$1,000,000 for rolling stock but a transit agency only acquires \$800,000 in rolling stock for the current report year. Report only the \$800,000.

If the expenditure is for purchased transportation service, report the source of funding and the capital item on the purchased transportation form, regardless of whether the buyer retains ownership. Report data for both the sellers of service included in your NTD report, and the data for sellers filing their own NTD report. Do not report capital expenditures made by the sellers using their own funding sources. See Example 9 below.

### Example 9

#### Capital Funding Reporting

Hamlet Transit Agency (buyer) has a fleet replacement schedule as part of its capital improvement program. For MacBeth Van Company, it has purchased ten (10) vans for 1996 at a cost of \$600,000 or \$60,000 each. The vans are leased to MacBeth (seller) as part of a purchased transportation agreement for demand response service. However, Hamlet received and accepted only five (5) of the vans before the end of the fiscal year. Hamlet Transit Agency reports data for purchased transportation service. Hamlet uses FTA Urbanized Area Formula funds and State-dedicated gasoline tax funds: 80% Federal funds matched with 20% non-Federal funds.

What should be reported on the Capital Funding Form (103)?

*Solution:*

- File the form for PT type of service. Report the funding sources Hamlet used to purchase the vans under Capital Funds Applied to Transit Agency
- Part A. Federal government sources  
Urbanized Area Formula Program funds (line 02, col d) \$ 240,000
- Part B. State and local sources  
State government funds - transit-dedicated gasoline tax (line 12, col c) \$ 60,000
- Report the purchase of the vans under Part C. Uses of Capital Funds  
DR Rolling Stock (col b) \$ 300,000

**Federal Government Sources:** Report sources of funds in Part A using the three categories of Federal funding for transit capital: FTA grant programs, other USDOT grant programs (e.g., Interstate Transfer Program), and any other Federal capital grant program.

*State and Local Sources:* Report sources of funds in Part B using the three categories of State, local, and directly generated funding for transit capital: general revenue funds, dedicated funds, and other funds.

*Uses of Capital Funds:* Report capital expenditures by mode in Part C using the three categories of capital projects: rolling stock, facilities and other projects. Enter the total cost incurred (Federal, State, local, and directly generated sources). If expenditures apply to more than one mode, prorate the expenditures. For the bus mode, report rolling stock under MB (NF).

## Capital Funding Form (103) Form Completion

Complete one form for directly operated service and one form for purchased transportation service. Report capital sources and uses for purchased transportation service on the purchased transportation form, regardless of whether the buyer retains ownership. Report data for both the sellers of service included in your NTD report and the data for sellers filing their own NTD report. Do not report capital expenditures made by the sellers using their own funding sources.

*Note:* Lines 01 through 07 cover payments or accruals for capital projects receiving financial assistance from the Federal government.

### Line 01

col d: Enter the Federal portion of the cost of capital projects funded under the FTA Capital Program.

### Line 02

col d: Enter the Federal portion of the cost of capital projects funded under the FTA Urbanized Area Formula Program.

### Line 03

col d: Enter the Federal portion of the cost of capital projects funded under other FTA programs.

Submit a Supplemental Information Form (005) (box 9) describing the other FTA program sources and the amounts.

### Line 04



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col e: Enter the total amount of FTA funds from lines 01 through 03.

### Line 05

col e: Enter the Federal portion of the cost of capital projects funded under other U.S. Department of Transportation (DOT) programs.

Submit a Supplemental Information Form (005) (box 9) describing the other USDOT program sources and the amounts.

Line 06

col e: Enter the Federal portion of the cost of capital projects funded under other Federal funding programs.

Submit a Supplemental Information Form (005) (box 9) describing the other Federal funding program sources and the amounts.

Line 07



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col f: Enter the total amount of Federal funds for capital projects from lines 04 through 06.

*Note:* Lines 08 through 18 cover payments or accruals for capital projects receiving financial assistance from or funded through State, local, and directly generated sources.

Line 08

col c,d: Enter purchases using funds allocated to transit out of the general revenues of a governmental entity, such as a city government.

Line 09

col c-e: Enter purchases using dedicated income tax funds.

Line 10

col c-e: Enter purchases using dedicated sales tax funds.

Line 11

col c-e: Enter purchases using dedicated property tax funds.

Line 12

col c-e: Enter purchases using dedicated gasoline tax funds.

Line 13

col c-e: Enter purchases using other dedicated tax funds.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated tax sources and the amounts.

Line 14

col c-e: Enter purchases using bridge, tunnel or highway tolls.

Line 15

col c-e: Enter purchases using other dedicated funds.

Submit a Supplemental Information Form (005) (box 9) describing the other State, local, and directly generated sources of funding and the amounts.

Line 16

col c-e: Enter purchases using other funds.

Submit a Supplemental Information Form (005) (box 9) describing the other State, local, and directly generated sources of funding and the amounts.

Line 17



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col c-e: Enter the total amount of State, local, and directly generated funding applied for capital projects from lines 08 through 16.



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col f: Enter the total amount of State, local, and directly generated funding expended for capital projects from line 17, cols c through e.

Line 18



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col f: Enter the total amount of Federal, State, local, and directly generated funding expended for capital projects from lines 07 and 17, col f.

*Note:* Lines 19 through 29 cover the total Federal, State, local and directly generated transit agency expenditures for capital projects. Report by mode and category (rolling stock, facilities, and other).

Line 19

col b: Enter the total Federal, State, local, and directly generated transit agency expenditures for vehicles for bus mode. You may report all vehicles for bus mode under non-fixed guideway.

- col c: Enter the total Federal, State, local, and directly generated transit agency expenditures for bus non-fixed guideway facilities and related capital projects.
- col d: Enter the total Federal, State, local, and directly generated transit agency expenditures for bus non-fixed guideway-related projects not covered in col b or col c.
- col e: Enter the total Federal, State, local, and directly generated transit agency expenditures for bus non-fixed guideway projects from cols b through d.

Line 20

- col b: Enter the total Federal, State, local, and directly generated transit agency expenditures for vehicles operating on bus fixed guideway. You may report all vehicles for bus mode under non-fixed guideway.
- col c: Enter the total Federal, State, local, and directly generated transit agency expenditures for bus fixed guideway facilities and related capital projects.
- col d: Enter the total Federal, State, local, and directly generated transit agency expenditures for bus fixed guideway-related projects not covered in col b or col c.
- col e: Enter the total Federal, State, local, and directly generated transit agency expenditures for bus fixed guideway projects from cols b through d.

Lines 21 through 28

- col a: Enter the mode code using Exhibit 5 on page 000-7.
- col b: Enter the total Federal, State, local, and directly generated transit agency expenditures by mode for transit vehicles.
- col c: Enter the total Federal, State, local, and directly generated transit agency expenditures by mode for transit facilities and related capital projects.
- col d: Enter the total Federal, State, local, and directly generated transit agency expenditures by mode for other related projects not covered in col b or col c.
- col e: Enter the total Federal, State, local, and directly generated transit agency expenditures by mode from cols b through d.

Line 29



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

- col b: Enter the total Federal, State, local, and directly generated transit agency expenditures for rolling stock from lines 19 through 28.

- col c: Enter the total Federal, State, local, and directly generated transit agency expenditures for facilities and related projects from lines 19 through 28.
- col d: Enter the total Federal, State, local, and directly generated transit agency expenditures for other projects from lines 19 through 28.
- col f: Enter the total Federal, State, local, and directly generated transit agency expenditures from line 29, cols b through d.

*Note:* Line 29, col f total should equal line 18, col f.

Capital Funding Form (103) Check List:

- ✓ Did you report capital funding for the year it was applied?
- ✓ If you pass through funds for designated recipients, did you exclude these funds from the form?
- ✓ Is the total of your expenditures (line 29, col f) equal to the total of Federal, State, local, and directly generated funding applied (line 18, col f)?
- ✓ If you reported other FTA funds (line 03), other USDOT grant programs (line 05), other Federal funding (line 06), other dedicated taxes (line 13), other dedicated funds (line 15), or other funds from State, local and directly generated sources (line 16), submit a Supplemental Information Form (005) (box 9) and explain.
- ✓ If you reported capital expenditures for purchased transportation service, did you include only your (buyer) expenditures for both the capital funds applied and the uses of capital funds? Include capital expenditures for all purchased services using your (buyer's) funding sources. Include capital expenditures for sellers filing their own NTD report. Exclude capital expenditures by sellers using their own funding sources.

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**Operating Funding  
Form (203)**

Form not applicable

NTD ID

Form 005 Included

Operating Funding

Form (203)

Page 1 of 2

a		b	c
Line No.	Operating Funds Applied to Transit Agency		
	Funds	Total	
<b>Part A. Directly generated funds</b>			
I. Passenger fares			
01	1. Full adult fares	< >	
02	2. Senior citizen fares	< >	
03	3. Student fares	< >	
04	4. Park and ride - parking revenue only	< >	
05	5. Special ride fares	< >	
06	<b>Total passenger fares</b>		
07	II. Special transit fares		
08	<b>Total passenger fares for directly operated transit service</b>		
09	III. Fare revenue returned by the seller (contractor)		
10	IV. Fare revenue retained by the seller (contractor)		
11	V. School bus service funds		
12	VI. Freight tariffs		
13	VII. Charter service funds		
14	VIII. Auxiliary transportation funds		
IX. Non-transportation funds			
15	1. Investment income	< >	
16	2. Other non-transportation funds	< >	
17	<b>Total non-transportation funds</b>		
X. Funds dedicated to transit at their source			
Dedicated taxes			
18	1. Income taxes		
19	2. Sales taxes		
20	3. Property taxes		
21	4. Gasoline taxes		
22	5. Other taxes		
23	Bridge, tunnel, and highway tolls		
24	Other dedicated funds		
25	XI. Revenue accrued through a purchased transportation agreement		
XII. Contributed services			
26	1. State and local government		
27	2. Contra account for expense	( )	
28	Net contributed services		-0-
29	XIII. Subsidy from other sectors of operations		
30	<b>Total directly generated funds</b>		

Date Prepared

Date Updated

**Operating Funding  
Form (203)  
Page 2 of 2**

Form not applicable  
NTD ID   
 Form 005 Included

a		b		c		d		e	
								<b>Total</b>	
<b>31</b>	<b>Total Directly Generated Funds - bring total forward from page 1</b>								
<b>Line No.</b>	<b>Operating Funds Applied to Transit Agency</b>								
				<b>Funds</b>		<b>Total</b>			
	<b>Part B. Federal government sources</b>								
<b>32</b>	I. Funds from FTA Urbanized Area Formula Program								
<b>33</b>	II. Funds from other Federal programs								
<b>34</b>	<b>Total Federal funds</b>								
	<b>Part C. State and local government sources</b>			<b>State Government Funds</b>	<b>Local Government Funds</b>				
<b>35</b>	I. Funds allocated to transit out of the general revenues of the government entity								
	II. Funds dedicated to transit at their source								
	Dedicated taxes								
<b>36</b>		1. Income taxes							
<b>37</b>		2. Sales taxes							
<b>38</b>		3. Property taxes							
<b>39</b>		4. Gasoline taxes							
<b>40</b>		5. Other taxes							
<b>41</b>		Bridge, tunnel and highway tolls							
<b>42</b>		Other dedicated funds							
<b>43</b>	III. Other Funds								
<b>44</b>	<b>Total State and local funds</b>								
<b>45</b>	<b>Total operating funds applied to transit agency</b>								
	<b>Passenger Fare Revenues Earned</b>								
	<b>Part D. Passenger fare revenues</b>								
	Passenger fares for directly operated transit service								
		Mode Code							
<b>46</b>		<input type="text"/>	<input type="text"/>			<	>		
<b>47</b>		<input type="text"/>	<input type="text"/>			<	>		
<b>48</b>		<input type="text"/>	<input type="text"/>			<	>		
<b>49</b>		<input type="text"/>	<input type="text"/>			<	>		
<b>50</b>		<input type="text"/>	<input type="text"/>			<	>		
<b>51</b>		<input type="text"/>	<input type="text"/>			<	>		
<b>52</b>		<input type="text"/>	<input type="text"/>			<	>		
<b>53</b>		<input type="text"/>	<input type="text"/>			<	>		
<b>54</b>	<b>Total passenger fare revenues</b>								

Date Prepared

Date Updated

## Operating Funding Form 203

The purpose of this form is to identify the origin, amount, and uses of operating funds that transit agencies receive from Federal, State, local and directly generated sources and applied to their transit agency.

### General Information

*Operating Funding and Expenses:* The Operating Funding Form (203) details how you paid for the expenses on the Operating Expenses Form (301). There should be sufficient funds to meet the operating expenses incurred during the report year.

Report operating funds applied by funding source using the revenue object classes 401 through 440 defined in the *USOA*. You are only required to report basic information. However, you may report optional information which provides more detail about sources of operating funds applied during the reporting period.

The funds reported in Parts A, B and C of this form do not have to be revenue earned during the reporting period. They may include revenue earned in prior reporting periods.

*Passenger Fare Revenues:* Report in Part D, the total passenger fares earned during the report year for directly operated service, regardless of whether they are used during the report year to pay for operating expenses. These are the fares collected and/or paid for through tickets, passes, tokens, and other fare payment methods. They may be used in a future year or they may be used to pay for capital expenses.

*Fare Revenue Retained by Sellers:* If you are a buyer of purchased transportation services, report any fare revenues retained by sellers. This corresponds to reporting retained fare revenues as an expense on the Operating Expenses Form (301).

*Fare Revenue Returned by Sellers:* If you are a buyer of purchased transportation services, report any fare revenues accrued under the purchased transportation agreement. These are the fares collected and returned by the seller. It also includes the fares collected or sold by the buyer for users of the purchased service. For example, if the buyer of the purchased transportation service sells tickets, tokens or passes for these users, this revenue is part of the fare revenue returned by seller.

*Accrual Accounting:* Report operating funds on this form in the year they are applied; this is the year in which they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made during the reporting period. For example, for an operating grant, report the amount earned whether or not receipt of the funds actually takes place within the reporting period.

*Reimbursed Funds:* Most Federal, State and local grants are earned on a reimbursement basis. Grant funds are not earned until an expenditure occurs. Report these grant funds as they are earned. Do not report the total amount of funding in an approved grant application. For example, an approved operating grant may allow \$500,000 for transit operating assistance but a transit agency only needs \$400,000 for the current report year. Report only the \$400,000.

*Pass-Through Funds for Designated Recipients:* If your transit agency serves as a designated recipient, report only the funds that relate to the operation of your transit services. Do not report funds that you pass through to other transit agencies.

## **Transit Terms**

*Pass-Through Funds:* Operating financial assistance passed through to other transit agencies that have no relationship to the directly operated and/or purchased transportation services provided by the designated recipient.

*Operating Expenses:* The expenses associated with the operation of the transit agency, and classified by function or activity and the goods and services purchased. The basic functions and object classes are detailed in the Operating Expenses Form (301).

*Directly Generated Funds:* Any funds generated by or donated directly to the transit agency, including passenger fares, advertising revenues, donations and grants from private foundations. Directly generated funds also include directly levied taxes and other funds dedicated to transit, such as development fees where the transit agency has the legal authority to impose the development fees.

*Directly Levied Taxes:* Tax revenues to transit agencies that are organized as independent political subdivisions with their own taxation authority.

*Passenger Fares:* The revenue earned from carrying passengers in regularly scheduled service. Passenger fares include the base fare, zone premiums, express service premiums, extra cost transfers and quantity purchase discounts applicable to the passenger's ride.

*Special Transit Fares:* The revenues earned for rides given in regular transit revenue service, but paid for by some organization rather than by the rider, and for rides given along special routes for which revenue may be guaranteed by a beneficiary of the service.

*Fare Revenue Returned by the Seller:* The fare revenues accrued under the purchased transportation agreement to the buyer. These are the fares collected and returned by the seller to the buyer. It also includes the fares collected or sold by the buyer for users of the purchased service. For example, if the buyer of the purchased transportation service sells tickets, tokens or passes for these users, this revenue is part of the fare revenue returned by the seller.

*Fare Revenue Retained by the Seller:* The fare revenues accrued under the purchased transportation agreement and retained by the seller. If the seller retains fare revenues which are part of payments due to the seller, these are considered returned fares.

*School Bus Service Revenues:* The revenue earned operating vehicles under school bus contracts. School bus service is the operation of buses exclusively to carry school passengers to and from their schools.

*Freight Tariffs:* The revenue earned from carrying all types of freight on runs whose primary purpose is passenger operations.

*Charter Service Revenues:* The revenue earned from operating vehicles under charter contracts. Charter service is the operation of vehicles hired for exclusive use and that do not operate over a regular route, on a regular schedule and are not available to the general public.

*Auxiliary Transportation Revenues:* The revenue earned from operations closely associated with transportation operations. Revenue includes station concessions, vehicle concessions, advertising and automotive vehicle ferriage.

*Non-Transportation Revenues:* The revenue earned from activities not associated with the provision of transit service. Non-transportation revenues include revenues earned from sales of maintenance services on property not owned or used by the transit agency, rentals of revenue vehicles to other operators, rentals of transit agency buildings and property to other organizations, parking fees generated from parking lots not normally used as park and ride locations, and donations.

*Dedicated Funds:* Any funds raised specifically for transit purposes and which are dedicated at their source (e.g., sales taxes, gasoline taxes, and property taxes), rather than through an allocation from the pool of general funds.

*Revenue Accrued through a Purchased Transportation Agreement:* Revenue accrued by a seller of transportation services through purchased transportation agreements. These are the contract revenues earned (payments and accruals) by a transit agency filing an National Transit Database (NTD) report and under contract to another transit agency or governmental unit.

*Contributed Services:* The receipt of services (not cash) from another entity where such services benefit transit operations and the transit agency is under no obligation to pay for the services.

*Subsidy from Other Sectors of Operations:* The funds obtained from other sectors of a transit agency's operations to help cover the cost of providing transit service.

*Federal Funds:* Financial assistance from the Federal government to assist in paying the operating costs of providing transit service. Such assistance is available from the Urbanized Area Formula Programs of 49 U.S.C., other transportation grant programs administered by the U.S. Department of Transportation, as well as other Federal agency programs.

*FTA Urbanized Area Formula Program Funds:* Financial assistance from the Urbanized Area Formula Program. This program governs the distribution of the public transit capital and operating block grant appropriations by urbanized area. For this form, it is the Federal operating assistance granted to public transit agency providers to designated recipients on behalf of transit providers.

*Other Federal Funds:* Any operating funds received from Federal agencies other than the U.S. Department of Transportation

*General Revenue Funds:* Any funds allocated to transit out of the general revenues of the governmental entity (State or local). General revenue funds are usually determined through a State or local government's annual budgeting process.

*State Funds:* Financial assistance obtained from a State government(s) to assist with paying the operating costs of providing transit revenue services.

*Local Funds:* Financial assistance from local governments (below the State level) to help cover the operating costs of providing transit services.

*USOA References:* Sections 2.11, 4.1, 4.2

## **Instructions**

For each category of operating funding, enter the amount applied during the reporting period. Report grant funds as they are earned; i.e., when an expenditure occurs for items in an approved grant. Do not report the total amount of funding in an approved grant application. For example, an approved operating grant may allow \$500,000 for transit operating assistance but a transit agency only needs \$400,000 for the current report year. Report only the \$400,000.

*Directly Generated Sources:* Report sources of funds in Part A using the funds generated from the revenue categories of passenger fares, special transit fares, school bus and charter operations, freight tariffs, auxiliary transportation activities, non-transportation activities, funds dedicated to transit at their source (taxes levied directly by the transit agency and other dedicated funds), purchased transportation agreements, contributed services, and subsidies from other sectors of transit operations.

*Federal Government Sources:* Report sources of funds in Part B using the two categories of Federal funding for transit operating assistance: funds from the Urbanized Area Formula Program and funds from other Federal programs such as special demonstration projects.

*State and Local Government Sources:* Report sources of funds in Part C using the three categories of State and local funding for transit operating assistance: general revenue funds, dedicated funds and other funds.

*Passenger Fares for Directly Operated Transit Service:* Report total passenger fare revenues earned during the reporting period in Part D. The modal information is optional.

*Relationship of Operating Funds and Operating Expenses:* A transit agency should have sufficient funds to meet the operating expenses incurred during the report year. Simply stated, the total cash expenses on the Operating Expenses Summary Form (301) should equal the total operating funds applied on the Operating Funding Form (203). The only exceptions are:

- If there is purchased transportation service and the seller incurs other expenses because the purchased transportation agreement pays for only part of the cost, or
- If the transit agency is operating at a deficit.

For example, a transit agency buys demand response service which costs \$100,000 but only pays for 90 percent of the expenses. The transit agency's report for operating funds would show \$10,000 less than its operating expenses.

Example 10 on page 200-9 describes operating funding reporting.

## Example 10

### Operating Funding Reporting

Hamlet earned revenues during the year to help pay for its capital and operating expenses. In order to fund the expenses incurred during FY 1996, Hamlet uses a variety of sources drawing primarily on savings from a prior year, revenues earned during the current year, and grants (reimbursements) from the Federal, State and local governments. Some revenue sources are restricted to capital improvements; and, some revenue sources are restricted to operating expenditures.

What should be reported on the Operating Funding Form (203)?

*Scenario 1:* Hamlet earns \$ 35,000,000 in passenger fare revenues from directly operated services during 1996. Board policy is to save 10% each year for future capital projects. Remaining fare revenues must be used for current year operating expenses.

*Solution:* Report passenger fares applied and passenger fares earned.

Operating Funds Applied to Transit Agency	
Part A. Total passenger fares (line 08, col c)	\$ 31,500,000
Passenger Fare Revenues Earned	
Part D. Total passenger fares (line 54, col e)	\$ 35,000,000

*Scenario 2:* The County has a dedicated sales tax for transit. There were \$8,000,000 in revenues earned during 1996. There is also a sales tax account for transit use that has \$5,000,000 in savings from prior years. Hamlet needs \$10,000,000 to help pay for 1996 operating expenses.

*Solution:* Report the operating funds applied regardless of the year in which they were earned.

Part C. State and local government sources	
Local Government Funds - dedicated sales tax (line 37, col d)	\$ 10,000,000

*Scenario 3:* Hamlet earned \$7,000,000 in Urbanized Area Formula Program (UAFP) funds for operating assistance.

*Solution:* Report all the \$7,000,000. The grant is earned on a reimbursement basis.

Operating Funds Applied to Transit Agency	
Part B. Federal government sources - UAFP (line 32, col d)	\$ 7,000,000

# Operating Funding Form 203

## Form Completion

*Note:* Lines 01 through 06 cover payments or accruals for transit operations funded from carrying passengers in regularly scheduled services which were directly operated by your transit agency (passenger fares). Passenger fares include the base fare, zone premiums, express service premiums, extra cost transfers, and quantity purchase discounts applicable to the passenger's ride.

*Note:* Lines 01 through 05 are optional information.

Line 01

col b: (Optional) Enter operating expenditures using funds from full adult fares.

Line 02

col b: (Optional) Enter operating expenditures using funds from senior citizen fares.

Line 03

col b: (Optional) Enter operating expenditures using funds from passengers paying a student fare because they are enrolled in educational institutions.

Line 04

col b: (Optional) Enter operating expenditures using funds from parking fees paid for passengers who drive to Park and Ride facilities operated by the transit agency in order to utilize transit service.

Line 05

col b: (Optional) Enter operating expenditures using funds from carrying passengers who pay a special, reduced fare for some other reason, such as child fares or disabled fares.

Line 06



This is an optional calculated field in Diskette Reporting. Enter data into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field; this will insert the calculated value.

col c: Enter the total operating expenditures using funds from carrying passengers for services which were directly operated by your transit agency (passenger fares).

Line 07

col c: Enter operating expenditures using funds from rides given in regular transit service but paid for by some organization other than the rider and from rides given along special routes for which fares may be guaranteed by a beneficiary of the service (special transit fares). Special transit fares include funds generated from:

- providing rides for letter carriers with payments being made directly from the U.S. Postal Service;
- providing rides for police with payments being made directly from the police authority;
- industrial firms, shopping centers, public and private universities, etc., to guarantee a minimum revenue on a line operated especially for the benefit of the payer;
- contractual arrangements with State or local governments; and,
- contractual arrangements from non-government entities for special transit fares and from providing special service rides for sporting events, sightseeing, etc., where fares are not guaranteed on a contractual basis.

Line 08



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col c: Enter the total directly operated passenger fares applied for operating expenditures. This is the sum of lines 06 and 07, col c.

Line 09

col c: Enter operating expenditures using funds from fare revenue returned by sellers to you (buyer) through purchased transportation agreements. Include fare revenues you collected or sold for users of the purchased service. For example, if you sell tickets, tokens or passes for these users, this revenue is part of the fare revenue returned by seller.

Line 10

col c: Enter fare revenue retained by sellers through purchased transportation agreements with you (buyer).

Line 11

col c: Enter operating expenditures using funds from schools for the operation of buses exclusively to school passengers to and from their schools.

Line 12

col c: Enter operating expenditures using funds from carrying all types of freight on passenger runs.

Line 13

col c: Enter operating expenditures using funds from operating vehicles under charter contracts.

Line 14

col c: Enter operating expenditures using funds from operations closely associated with transportation operations (auxiliary transportation funds). Auxiliary transportation funds include funds from station concessions, vehicle concessions, advertising, and automotive vehicle ferriage.

*Note:* Lines 15 through 17 cover operating expenditures using funds from activities not associated with the provision of transit service (non-transportation funds).

*Note:* Lines 15 and 16 are optional information.

Line 15

col b: (Optional) Enter operating expenditures using funds from investment income.

Line 16:

col b: (Optional) Enter operating expenditures using funds from other activities not associated with the provision of transit service (non-transportation funds). Other non-transportation funds include funds from sales of maintenance services on property not owned or used by the transit agency, rentals of revenue vehicles to other operators, rentals of transit agency building and property to other organizations, parking fees generated from parking lots not normally used as park-and-ride locations, and donations.

Line 17:



This is an optional calculated field in Diskette Reporting. Data may be entered into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field; this will insert the calculated value.

col c: Enter the total operating expenditures using funds from activities not associated with the provision of transit service.

*Note:* Lines 18 through 24 cover operating expenditures using funds dedicated to transit at their source such as directly levied taxes and fees. To directly levy taxes, the transit agency must be organized as an independent political subdivision with its own taxation authority. Directly levied taxes include property taxes, sales taxes, income taxes, payroll taxes, and utility taxes. Similarly, a transit agency must have the legal authority to impose fees dedicated for transit use.

Line 18

col c: Enter operating expenditures using dedicated income tax funds.

Line 19

col c: Enter operating expenditures using dedicated sales tax funds.

Line 20

col c: Enter operating expenditures using dedicated property tax funds.

Line 21

col c: Enter operating expenditures using dedicated gasoline tax funds.

Line 22

col c: Enter operating expenditures using other dedicated tax funds such as payroll and utility taxes.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated tax sources and the amounts.

Line 23

col c: Enter operating expenditures using bridge, tunnel, or highway tolls.

Line 24

col c: Enter operating expenditures using other dedicated funding sources that are used exclusively for transit, such as development fees.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated funding sources and the amounts.

Line 25

col c: Enter operating expenditures using funds from contract payments if you are a seller of transportation services through a purchased transportation agreement. This applies to NTD reporters under contract to another transit agency or governmental unit.

*Note:* Lines 26 through 28 cover the estimated value of services for transit operations received from another entity where there is no obligation to pay.

Line 26

col b: Enter the estimated value of services received from State and local governments.

Line 27

col b: Enter an amount equal to line 26.

Line 28

col c: These are the net contributed services or zero.

Line 29

col c: Enter operating expenditures using funds from other sectors of transit operations to help cover the cost of providing transit service. Subsidies from other sectors of transit operations include subsidies from utility rates where the transit agency is a utility company; subsidies from bridge and tunnel tolls owned and operated by transit agency; and, subsidies from other sources of the transit operation.

Line 30



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col c: Enter the total directly generated funds applied for operating expenditures. This is the sum of lines 01 through 29, col c.

Line 31



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col e: Enter the balance forward from line 30.

*Note:* Lines 32 through 33 cover payments or accruals receiving operating assistance from the Federal government.

Line 32

col d: Enter the Federal operating assistance funds from the Urbanized Area Formula Program.

Line 33

col d: Enter the Federal operating assistance funds from other Federal programs such as special demonstration projects.

Submit a Form 005 (box 9) describing the Federal funding programs and the amounts.

Line 34



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col e: Enter the total amount of Federal assistance for operating your transit agency from lines 32 and 33.

*Note:* Lines 35 through 44 cover payments or accruals for transit operations receiving assistance from or funded through State and local government units. This includes payments or accruals for general operating assistance; special demonstration project assistance; fare assistance to meet the difference between full adult fare and special reduced fares for handicapped citizens, senior citizens, students and other special reduced fare riders; reimbursements of taxes, interest, transit agency maintenance costs, snow removal costs, and security costs paid; Federal revenue sharing funds; and other financial assistance.

Lines 35 through 44

col c: Payments or accruals for transit operations receiving assistance from or funded through programs of State government units.

col d: Payments or accruals for transit operations receiving assistance from or funded through programs of local government units.

Line 35

col c,d: Enter operating expenditures using funds allocated to transit out of the general revenues of a governmental entity, such as a City government.

Line 36

col c,d: Enter operating expenditures using dedicated income tax funds.

Line 37

col c,d: Enter operating expenditures using dedicated sales tax funds.

Line 38

col c,d: Enter operating expenditures using dedicated property tax funds.

Line 39

col c,d: Enter operating expenditures using dedicated gasoline tax funds.

Line 40

col c,d: Enter operating expenditures using other dedicated tax funds such as payroll and utility taxes.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated tax sources and the amounts.

Line 41

col c,d: Enter operating expenditures using bridge, tunnel, or highway tolls.

Line 42

col c,d: Enter operating expenditures using other dedicated funding sources that are used exclusively for transit, such as development fees.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated funding sources and the amounts.

Line 43

col c,d: Enter operating expenditures using other funds.

Submit a Form 005 (box 9) describing the State and local government sources of funding and the amounts.

Line 44



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col c,d: Enter the total amount of State and local government funding expended for transit operations from lines 35 through 43.



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col e: Enter the total amount of State and local government funding expended for transit operations from line 44, cols c and d.

Line 45



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col e: Enter the total amount of operating funds applied from lines 29, 33 and 43.

*Note:* Lines 46 through 54 are passenger fare revenues for directly operated service earned during the report year. Lines 46 through 53 are optional modal information. The total on line 54 is required information.

Lines 46 through 53

col b: (Optional) Enter mode codes for directly operated services.

Lines 46 through 53

col d: (Optional) Enter the total passenger fare revenues earned during the reporting period for each mode.

Line 54



This is an optional calculated field in Diskette Reporting. Enter data into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field; this will insert the calculated value.

col e: Enter the total passenger fare revenues earned during the reporting period for directly operated service.

Operating Funding Form (203) Check List:

- ✓ Did you report operating funding for the year it was applied?
- ✓ If you pass through funds for designated recipients, did you exclude them from the form?
- ✓ If you are a seller of service under a purchased transportation agreement, does revenue accrued through a purchased transportation agreement (line 25, col c) equal the sum of the contract expenditures (payments and accruals) reported on the Contractual Relationship Identification Form (002) item 5 for buyers of your transportation services?
- ✓ If you are a buyer of service under a purchased transportation agreement, does fare revenue returned by seller (line 09, col c) equal the sum of the returned fare revenues from purchased transportation agreements on the Contractual Relationship Identification Form (002) (item 9)?
- ✓ If you are a buyer of service under a purchased transportation agreement, does fare revenue retained by seller (line 10, col c) equal the sum of the retained fare revenues from purchased transportation agreements on the Contractual Relationship Identification Form (002) (item 6)?
- ✓ If you reported Other taxes (lines 22 and 40) or Other dedicated funds (lines 24 and 42) from Funds dedicated to transit at their source, Funds from other Federal programs (line 33), or Other funds from State and local government assistance (line 43), submit a Form 005 (box 9) and indicate the sources and the amounts.
- ✓ Did you report the total passenger fare revenues for directly operated service earned during the report year (line 54)?

**Operating Expenses**  
**Forms (300's)**

Operating Expenses Summary  
Form (301)

- Form not applicable
- NTD ID
- Form 005 Included

Line No.	Expense Object Class	Function				Total Expense for Period
		Vehicle Operations 010	Vehicle Maintenance 041	Non-Vehicle Maintenance 042	General Administration 160	
501.	<b>Labor</b>					
01	01 Operators' salaries & wages					
02	02 Other salaries & wages					
03	502. Fringe benefits					
04	503. Services					
05	<b>504. Materials &amp; supplies</b>					
06	01 Fuel & lubricants					
07	02 Tires & tubes					
08	99 Other materials & supplies					
09	<b>505. Utilities</b>					
10	506. Casualty & liability costs					
11	507. Taxes					
12	<b>508. Purchased transportation</b>					
13	01 In report					
14	02 Filing separate report					
15	<b>509. Miscellaneous expenses</b>					
15a	510. Expense transfers					
	<b>Total transit agency expenses ADA-related expenses</b>					[ ]
	<b>Reconciling items</b>					
16	511. Interest expenses					
17	512. Leases & rentals					
18	513. Depreciation					
19	13 Amortization of intangibles					
20	514 Purchase lease agreement					
21	515. Related parties lease agreement					
22	516. Other reconciling items					
23	<b>Total reconciling items</b>					
23a	<b>ADA-related expenses</b>					[ ]
24	<b>Total expenses from published reports</b>					[ ]

Date Prepared

Date Updated

Report Year 1996

Operating Expenses  
Form (301)

Form not applicable  
NTD ID   
 Form 005 Included

Mode   
Type of Service

Line No.	Expense Object Class	Function										Total Modal Expense	Line No.
		b	c	d	e	f	g	h	i	j	k		
		Vehicle Operations 010					Vehicle Maintenance 041		Non-Vehicle Maintenance 042		General Administration 160		
		Transportation Admin. & Support 011	Revenue Veh. Operation 030	Ticketing and Fare Collection 151	System Security 161	Total	Total	Total	Total	Total	Total	Total	
501.	Labor	<	>	>	>	>	>	>	>	>	>	>	01
01	Operators' salaries and wages	<	>	>	>	>	>	>	>	>	>	>	02
02	Other salaries and wages	<	>	>	>	>	>	>	>	>	>	>	03
03	Fringe benefits	<	>	>	>	>	>	>	>	>	>	>	04
04	Services	<	>	>	>	>	>	>	>	>	>	>	05
504.	Materials and supplies	<	>	>	>	>	>	>	>	>	>	>	08
01	Fuel and lubricants	<	>	>	>	>	>	>	>	>	>	>	07
02	Tires and tubes	<	>	>	>	>	>	>	>	>	>	>	08
99	Other materials and supplies	<	>	>	>	>	>	>	>	>	>	>	09
505.	Utilities	<	>	>	>	>	>	>	>	>	>	>	10
506.	Casualty and liability costs	<	>	>	>	>	>	>	>	>	>	>	11
507.	Taxes	<	>	>	>	>	>	>	>	>	>	>	12
508.	Purchased transportation	<	>	>	>	>	>	>	>	>	>	>	13
01	In report	<	>	>	>	>	>	>	>	>	>	>	14
02	Filing separate report	<	>	>	>	>	>	>	>	>	>	>	15
509.	Miscellaneous expenses	<	>	>	>	>	>	>	>	>	>	>	15a
510.	Expense transfers	<	>	>	>	>	>	>	>	>	>	>	
15	Total modal expenses	<	>	>	>	>	>	>	>	>	>	>	
15a	ADA-related expenses	<	>	>	>	>	>	>	>	>	>	>	

Date Prepared

Date Updated

Report Year 1996

## Operating Expenses Form (301)

The purpose of this form is to report total operating expenses for each object class by function and to allocate direct and joint expenses to modes by type of service.

### General Information

*Reporting Changes:* This form incorporates the following changes:

- Report data by mode and type of service. Complete one form for each directly operated mode and for each purchased transportation mode.
- Report purchased transportation operating expense data by object class and function. Use object class 508.01 only if you have a waiver not to report detailed expense data.
- Report the full cost of purchased transportation service, even if the purchased transportation agreement only pays for part of the costs. This applies to purchased transportation service included in your National Transit Database (NTD) report and also to purchased transportation service filed in a separate NTD report.
- Object class 508 purchased transportation service, is revised to include all other expenses incurred by seller when the purchased transportation agreement only pays for part of the costs.
- Report reconciling items by cash and non-cash expenses on the system-wide summary page.
- Report total operating expenses for Americans with Disabilities Act (ADA) related services by mode and type of service.
- Do not report memo items on the system-wide summary page. Memo items are no longer necessary for National Transit Database (NTD) reporting.

Report operating expenses by mode and type of service. Complete one form for each directly operated mode and for each purchased transportation mode. Report total transit agency operating expenses on the summary page. Report only fully allocated expenses. Allocate joint expenses by function and object class directly to modes by type of service on modal pages.

You are only required to report basic information. However, you may report optional information that provides more detail by function about operating expenses accrued during the reporting period. The optional information are subcategories of the basic functions.

Report operating expenses based on the function or activity performed. Within each function, classify expenditures by object class. Use accrual accounting.

*Accrual Accounting:* Report operating expenses in the year they are incurred. This is the year in which they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made during the reporting period.

*Pass-Through Funds for Designated Recipients:* If your transit agency serves as a designated recipient, report only the expenses that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other transit agencies or governmental units.

*Purchased Transportation:* Expenses for purchased transportation services include payments or accruals to sellers, fare revenues retained by the seller, other expenses incurred by the buyer for items such as contract administration, services and materials (advertising, customer information services, fuel, maintenance, etc.), and all other expenses incurred by the seller when the purchased transportation agreement only pays for part of the costs. Include contract payments or accruals, retained fare revenues plus any other costs incurred by the buyer and the seller related to the purchased transportation service.

*Publicly Sponsored Vanpool Services:* Report all expenses involved with operating publicly sponsored vanpool services. Operating expenses could include the cost of purchased service (if service is provided through a private operator); vehicle leases, administrative, marketing, maintenance, legal services, etc.; plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance, or repairs), often paid by riders.

*Allocating Joint Expenses:* In completing this form, all operating expenses must be fully allocated by function and object class directly to modes by type of service. To fully allocate your expenses, you must determine which expenses or costs can be directly attributable to a particular mode and type of service. You must also determine which modes have shared costs or joint expenses and distribute them to each of the modes by type of service.

There are many ways to allocate costs. For this discussion of allocating joint expenses, FTA has used the publication *Fully Allocated Cost Analysis Guidelines for Public Transit Providers* (April 1987) which provides a comprehensive review of fully allocated cost analysis, cost allocation variables, and the development and application of cost models. The approaches include a one variable unit cost model and a three-variable unit cost model as well as an example of a cost build-up approach using vehicle hours, vehicle miles and peak vehicles. Exhibit 6 on page 300-7 depicts the assignment of expense object classes to these three allocation variables. It lists the eight major expense object classes from the Operating Expenses Form (301). The exhibit is from the above publication and is typical of the assistance that can be provided.

In addition to vehicle hours, vehicle miles and peak vehicles other typical allocation variables are revenue hours and miles, total vehicles, number of employees and ridership. These options for allocating costs are common to the transit industry; others may be more appropriate. For example, track miles and passenger stations may be used for allocating certain types of rail system costs. Any variable or measure that can be related to the services provided and is logically related to the rate of consumption of an expense element is an acceptable basis for allocation.

The complexity of your transit agency will help determine the appropriate allocation variables and cost allocation method. The process includes identifying the types of costs included in allocating costs, development of a costing model and approach, and accounting for added complexities. There are three type of costs: operating and capital, fixed and variable, and direct and shared. For this form we are only interested in the operating costs. Exclude all capital costs and include depreciation operating expenses as a reconciling item across all modes. Divide fixed and variable costs into direct and shared costs (see below).

The development of a cost model includes the selection of allocation variables and methodology. The methodology may be a simple unit cost or a cost build-up approach. In the simple unit cost model, determine unit costs by dividing the costs allocated to each allocation variable by the value of the allocation variable; this results in an average cost which does not differentiate between direct and shared costs. To estimate more precisely the fully allocated cost, separate the direct costs and shared costs; then allocate the shared costs using a unit cost model and add to direct costs using a cost build-up approach. Finally, address any other complexities such as labor, services or material support for purchased transportation service.

Example 11 on page 300-8 is an example of deriving the fully allocated cost using both unit cost and cost build-up methods. It uses a one variable unit cost model using the allocation variables in Exhibit 6 on page 300-7 for shared costs and adds these costs to the direct costs to arrive at (build-up to) the fully allocated cost.

## **Transit Terms**

*Direct Cost:* The cost of labor, services, materials and supplies, etc., used exclusively for a particular function or mode. For example, an operator whose time is spent solely in driving a bus or a mechanic who works only on buses.

*Joint Expenses or Shared Cost:* The cost of labor, services, materials and supplies, etc., shared by one or more functions or modes. For example, a mechanic who performs maintenance on both bus and demand response vehicles or a general manager whose administrative costs are associated with the overall management of the organization.

*Fixed Cost:* Cost which is constant over very large increments of service and therefore does not vary with small changes in the level of transit service. Examples include most administrative labor costs and materials and supplies not directly related to revenue service.

*Variable Cost:* Cost which normally varies with the level of transit service provided. Examples include driver wages and vehicle fuel costs which vary directly with the level of service.

*Fully Allocated Cost:* The distribution of shared or joint operating expenses by function and object class categories to individual modes and type of service. These shared expenses are distributed based on a logical basis of assignment, generally using variables associated with service supply. For example, the cost for the mechanic who performs maintenance on both bus and demand response vehicles could be fully allocated by using the ratio of vehicle miles to each mode by type of service.

**Exhibit 6**

**Assignment of Expense Object Classes  
to Allocation Variables**

Expense Object Class	Vehicle Hours	Vehicle Miles	Peak Vehicle
501. Labor Operator salaries Maintenance salaries Other salaries	✓	✓	✓
502. Fringe benefits Operator Maintenance Other	✓	✓	✓
503. Services Professional and technical Contract maintenance Security services Other services		✓	✓ ✓ ✓
504. Materials and supplies Fuel and lubricants Tires and tubes Other materials		✓ ✓	✓
505. Utilities Utilities			✓
506. Casualty and liability costs Premiums for damage Recoveries of losses Payouts for uninsured		✓	✓ ✓
507. Taxes Vehicle registration Fuel and lubricant Other taxes		✓	✓ ✓
509. Miscellaneous expenses Dues and subscriptions Travel and meetings Bridges, tunnel tolls Advertising media Other miscellaneous expense		✓	✓ ✓ ✓ ✓

## Example 11

### Allocating Joint Expenses

Hamlet Transit Agency has some vehicle operators who drive for both bus and demand response services. Hamlet needs to distribute their labor expenses in performing vehicle operations activities.

*Solution:*

- Determine direct and shared costs

Object class 501.01: operators' salaries and wages  
Function 010: vehicle operations

Expenses

Bus (directly chargeable)	\$ 9,700,000
Demand response (directly chargeable)	\$ 1,100,000
Joint expenses (shared costs)	\$ 1,000,000
Total	\$ 11,800,000

- Determine allocation variable and percentage

Allocation variable:	<u>Actual vehicle hours</u>	<u>Percentage</u>
Bus	870,600	90%
Demand response	101,000	10%
Total	971,600	100%

- Allocate joint expenses

Bus ( $\$1,000,000 * 0.9$ )	\$ 900,000
Demand response ( $\$1,000,000 * 0.1$ )	\$ 100,000

- Fully allocated cost

Bus	\$ 10,600,000	(9,700,000 + 900,000)
Demand response	\$ 1,200,000	(1,100,000 + 100,000)
Total	\$ 11,800,000	

*Object Class:* As the term is used in expense classification, an object is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased. The object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses and are detailed in Section 5.2 of the *USOA*.

- *Labor (501):* The pay and allowances due employees in exchange for the labor services they render in behalf of the transit agency. The labor allowances include payments direct to the employee arising from the performance of a piece of work.
  - *Operators' Salaries and Wages (501.01):* The labor of employees of the transit agency who are classified as revenue vehicle operators or crew members.
  - *Other Salaries and Wages (501.02):* The labor of employees of the transit agency who are not classified as revenue vehicle operators or crew members.
- *Fringe Benefits (502):* The payments or accruals to others (insurance companies, governments, etc.) on behalf of an employee and payments and accruals direct to an employee arising from something other than a piece of work. These payments are transit agency costs over and above labor costs, but still arising from the employment relationship. Fringe benefits include retirement, pension, medical, dental, life insurance and short-term disability plans; unemployment insurance; workers' compensation insurance; sick, holiday, vacation and other paid leave; and, uniform and work clothing allowances.
- *Services (503):* The labor and other work provided by outside organizations for fees and related expenses. In most instances, services from an outside organization are procured as a substitute for in-house employee labor, except in the case of independent audits which could not be performed by employees in the first place. The substitution is usually made because the skills offered by the outside organization are needed for only a short period of time or are better than internally available skills. The charge for these services is usually based on the labor hours invested in performing the service. Services include management service fees, advertising fees, professional and technical services, temporary help, contract maintenance services, custodial services and security services.
- *Materials and Supplies Consumed (504):* The tangible products obtained from outside suppliers or manufactured internally. Freight-in, purchase discounts, cash discounts, sales taxes and excise taxes (except on fuel and lubricants) are to be included in the cost of the material or supply. Charges to these expense accounts will be for the materials and supplies issued from inventory for use and for the materials and supplies purchased for immediate use, i.e., without going through inventory.
  - *Fuel and Lubricants (504.01):* The costs of gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., for use in vehicles.
  - *Tires and Tubes (504.02):* The lease payments for tires and tubes rented on a time period or mileage basis, or the cost of tires and tubes for replacement of tires and tubes on vehicles.

- *Utilities (505)*: The payments made to various utilities for utilization of their resources (e.g., electric, gas, water, telephone, etc.). Utilities include propulsion power purchased from an outside utility company and used for propelling electrically driven vehicles, and other utilities such as electrical power for purposes other than for electrically driven vehicles, water and sewer, gas, garbage collection, and telephone.
- *Casualty and Liability Costs (506)*: The cost elements covering protection of the transit agency from loss through insurance programs, compensation of others for their losses due to acts for which the transit agency is liable, and recognition of the cost of a miscellaneous category of corporate losses. The costs of repairing damaged property are recorded in labor, fringe benefit, material and services object classes. The costs of writing off property damaged beyond repair are recorded in the depreciation object class. The costs of transit agency employees engaged in insuring and processing claims for and against the transit agency are recorded in labor and fringe benefit object classes.

Casualty and liability costs include premiums for physical damage insurance, recoveries of physical damage losses, premiums for public liability and property damage insurance, payouts for and recoveries from insured and uninsured public liability and property damage settlements, and premiums for other corporate insurances (e.g., fidelity bonds, business records insurance, etc.).

- *Taxes (507)*: The taxes levied against the transit agency by Federal, State and local governments. Sales and excise taxes on materials and services purchased other than fuel and lubricants are not included in this category but are to be accounted for as part of the base price of the material or service. Taxes include income, property, fuel and lubricant, and electric propulsion power taxes; and, vehicle licensing and registration fees.
- *Purchased Transportation Service (508)*: The payment or accrual to other transit agencies, public or private, for providing transportation service including fare revenues retained by the seller, other expenses incurred by the buyer of service, and other expenses incurred by the seller of service when the purchased transportation agreement pays for only part of the costs.
  - *Filing in Report (508.01)*: The expenses for purchased transportation services involving fewer than 100 vehicles in annual maximum service and whose non-financial data are included in the buyer's report. See Instructions for changes in reporting requirements on page 300-13.
  - *Filing Separate Report (508.02)*: The expenses for purchased transportation services involving 100 or more vehicles in annual maximum service and whose non-financial data are not included in the buyer's report. The seller files a complete, separate NTD report. See Instructions for changes in reporting requirements on page 300-14.
- *Miscellaneous Expenses (509)*: The expenses which cannot be attributed to any of the other major expense categories.

- *Expense Transfers (510)*: Accounts to be used for reporting adjustments and reclassifications of expenses previously recorded. Expense transfers include reclassifications of expenses from one function to another; a composite category of expense encompassing labor, fringe benefits, materials and services used in the transit agency's internal information system to reclassify costs between cost centers and work orders; and, a credit account to be used for adjusting entries transferring expenses to receivables, property, or work-in-process for capital projects.
- *Interest Expense (511)*: The charges for the use of borrowed capital incurred by the transit agency, including interest on long-term and short-term debt obligations. Interest charges pertaining to construction debt which are capitalized will not be reflected as interest expense.
- *Leases and Rentals (512)*: The payments for the use of capital assets not owned by the transit agency. True leases are those in which the lessor and lessee are not related parties; the total lease payments cover the lessor's cost of the property for the period of the lease plus interest and the ownership of the property remains with the lessor upon expiration of the lease. For the true lease, this object class includes the lease payments on true lease property.
- *Depreciation and Amortization (513)*: The charges that reflect the loss in service value of the transit agency's assets. Depreciation and amortization include the depreciation of the physical facilities such as guideways, tracks and roadbeds, elevated structures, passenger stations and parking facilities, revenue vehicles, operating stations, and facilities (including buildings, equipment and furnishings) for power generation and distribution, revenue vehicle movement control, data processing, revenue collection and processing, and other general administration.
  - *Amortization of Intangibles (513.13)*: Amortization of the intangible costs of the transit agency including organization costs, franchises, patents, goodwill and other intangible assets.
- *Purchase Lease Payments (514)*: The payments for which the arrangement is substantively a financing plan for the purchase of the property by the lessee. The ownership of the property passes to the lessee upon expiration of the lease, sometimes with an additional payment far below the expected market value of the property at lease expiration. The property covered by such leases may or may not have been booked as owned assets, either during or after the period of the lease, in the transit agency's internal accounting records. If purchase leases have not been capitalized in the transit agency's internal accounting records, this category includes the lease payments for the purchase lease agreement. If the lease has been capitalized in the internal accounting records of the transit agency, it is to be accounted for in the NTD system as it has been accounted for internally.
- *Related Parties Lease Agreement (515)*: Leases for which the lease payments required of the lessee differ substantially from those in a true lease arrangement because the lessor and lessee are related organizations.
- *Other Reconciling Items (516)*: Any other costs that cannot be captured in object classes 511 through 515.

*Function:* A function is the activity performed or cost center of a transit agency. There are four basic and four optional functions for reporting. The four basic functions are: vehicle operations, vehicle maintenance, non-vehicle maintenance, and general administration. The activities included under each basic and optional function are detailed in Section 6.2 of the USOA.

- *Vehicle Operations (010):* All activities associated with the subcategories of the vehicle operations function: transportation administration and support; revenue vehicle operation; ticketing and fare collection; and system security.
- *Transportation Administration and Support (011) (Optional):* All activities associated with transportation administration, revenue vehicle movement control and scheduling including supervision and clerical support.
- *Revenue Vehicle Operation (030) (Optional):* All activities associated with revenue vehicle operation including moving revenue vehicles along routes while boarding and discharging passengers, deadheading, laying-over, moving operators to relief points, and assisting passenger loading.
- *Ticketing and Fare Collection (151) (Optional):* All activities associated with fare collection and counting activities including supervision and clerical support. Ticketing and fare collection includes printing, distributing, selling and controlling of tickets, tokens and passes; pulling and transporting vaults to counting facilities; counting and auditing of fare collection; and, providing security for the fare collection process.
- *System Security (161) (Optional):* All activities associated with providing security to transit patrons and securing transit property including supervision and clerical support. System security includes patrolling revenue vehicles and passenger facilities during revenue operations; patrolling and controlling access to yards, buildings and structures; monitoring security devices; and, reporting security breaches.
- *Vehicle Maintenance (041):* All activities associated with revenue and non-revenue (service) vehicle maintenance, including administration, inspection and maintenance, and servicing (cleaning, fueling, etc.) vehicles. In addition, vehicle maintenance includes repairs due to vandalism and accident repairs of revenue vehicles.
- *Non-Vehicle Maintenance (042):* All activities associated with facility maintenance, including:
  - administration;
  - repair of buildings, grounds and equipment as a result of accidents or vandalism;
  - operation of electric power facilities; and,
  - maintenance of vehicle movement control systems; fare collection and counting equipment; structures, tunnels and subways; roadway and track; passenger stations, operating station buildings, grounds and equipment; communication systems; general administration buildings, grounds and equipment; and electric power facilities.

- *General Administration (160)*: All activities associated with the general administration of the transit agency, including transit service development, injuries and damages, safety, personnel administration, legal services, insurance, data processing, finance and accounting, purchasing and stores, engineering, real estate management, office management and services, customer services, promotion, market research and planning.

*Reconciling Items*: Any items where accounting practices vary for handling these expenses as a result of local ordinances and conditions. Reconciling items include depreciation and amortization, interest payments, leases and rentals. They are called reconciling items because they are needed to provide an overall total that is consistent with local published reports.

*USOA References*: Sections 2.1 through 2.9, 2.12, 5.1 through 6.2

## **Instructions**

*Joint Expenses*: Allocate operating expenses by function and object class directly to each mode by type of service. An example of how joint costs are allocated is found in the *USOA*, Section 2.1. In addition, fully allocated cost procedures can be found in the publication, *Fully Allocated Cost Analysis Guidelines for Public Transit Providers*, Price-Waterhouse, Office of Government Services, 1987, Washington, D.C.

*Casualty and Liability*: If your transit agency carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as casualty and liability costs under vehicle maintenance (041); and, for physical damage insurance on its buildings, grounds and equipment under non-vehicle maintenance (042). If your transit agency is self-insured for repairs to damaged vehicles, report casualty and liability costs under general administration (160). Report other insurance premiums usually carried, such as fire insurance, under general administration (160).

*Purchased Transportation*: Follow the instructions below for reporting.

*Object Class 508.01*: If the seller is included in the buyer's report and is not reporting detailed expense information, report the expenses of the seller and the buyer related to this service, under purchased transportation type of service in object class 508.01. This should be the full cost of the purchased transportation service, including other expenses incurred by the seller when the purchased transportation agreement pays for only part of the costs.

*Detailed Expense Reporting*: For sellers included in the buyer's report, report the full cost of the service under purchased transportation type of service, and distribute expenses by object class and function for both the seller's expenses and the buyer's expenses incurred on behalf of the purchased transportation service. This should be the full cost of the purchased transportation service, including other expenses incurred by the seller when the purchased transportation agreement pays for only part of the costs.

*Object Class 508.02*: The buyer and seller file separate NTD reports. The buyer's report includes expenses under purchased transportation type of service in object class 508.02.

These are all the seller's expenses for the full cost of the purchased transportation service even if they are not covered by the agreement, the buyer's expenses incurred on behalf of the purchased transportation service, and any retained fare revenues. The seller's report details all expenses for the full cost of the purchased transportation service, even if they are not covered by the agreement.

Submit a Supplemental Information Form (005) (box 10 or box 11 respectively) describing any unique circumstances about retained or returned fare revenues.

*ADA-Related Expenses:* Report total operating expenses by mode and type of service attributable to ADA compliance requirements.

*Publicly Sponsored Vanpool Services:* Report vehicle lease costs as a reconciling item. If operating costs are based on unit charges to riders (e.g., per mile or per trip), separate any lease costs.

*Reconciling Items:* Report reconciling items only on the Operating Expenses Summary Form (301). Separate reconciling items by cash and non-cash expenses.

*Relationship of Operating Funds and Operating Expenses:* A transit agency should have sufficient funds to meet the operating expenses incurred during the report year. Simply stated, the total cash expenses on the Operating Expenses Summary Form (301) should equal the total operating funds applied on the Operating Funding Form (203). The only exceptions are:

- If there is purchased transportation service and the seller incurs other expenses because the purchased transportation agreement pays for only part of the cost, or
- If the transit agency is operating at a deficit.

For example, a transit agency buys demand response service which costs \$100,000 but only pays for 90 percent of the expenses. The transit agency's report for operating funds would show \$10,000 less than its operating expenses.

## Operating Expenses Form (301) Form Completion

Complete one form for each directly operated mode and for each purchased transportation mode.

*Note:* The first page of this form is a summary sheet. Successive pages are detail sheets by mode and type of service and include operating expenses data for four optional functions. Use one page for each mode and type of service. Complete the detail pages first; then complete the summary sheet.

### Operating Expenses

Lines 01 through 14

Enter expenses by activity performed (function).

col b: (Optional) Enter expenses for transportation administration and support (011).

col c: (Optional) Enter expenses for revenue vehicle operation (030).

col d: (Optional) Enter expenses for ticketing and fare collection (151).

col e: (Optional) Enter expenses for system security (161).



This is an optional calculated field in Diskette Reporting. Enter data into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col f: Enter expenses for vehicle operations (010).

col g: Enter expenses for vehicle maintenance (041).

col h: Enter expenses for non-vehicle maintenance (042).

col i: Enter expenses for general administration (160).



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col j: Enter the total of cols f, g, h, and i.

- Line 01: Enter the wages paid for vehicle operators, conductors, and other on-board crew members, in particular:
- Enter wages in col f or (optional) cols b-e for performing vehicle operations. Include platform time, student training time, accident reporting time, stand-by time, and revenue vehicle movement control.
  - Enter wages in col g for performing inspection and maintenance of revenue vehicles, and servicing revenue vehicles.
  - Ordinarily there are no operators' wages entered in col h for performing non-vehicle maintenance functions.
  - Enter wages in col i for performing customer service or marketing duties.
- Line 02: Enter the wages paid for dispatchers, schedulers, ticketing and fare collection, security, revenue vehicle movement control, traffic managers, terminal managers, and superintendents and their clerical support; in particular:
- Enter wages in col f or (optional) cols b-e for performing vehicle operations.
  - Enter wages in col g for performing inspection, servicing, and maintenance work on transit agency vehicles or components of those vehicles. Include supervisory, clerical, and cleaning personnel.
  - Enter wages in col h for performing maintenance of roadway and track, structures, passenger stations, fare collection and counting equipment, vehicle movement control systems, buildings, grounds and equipment, and associated professional and clerical support.
  - Enter wages in col i for performing marketing, customer information, accounting, data processing, legal, safety, planning and other administrative functions.
- Line 03: Enter expenses attributable to benefits, i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. These expenses should be allocated based on the salaries and wages listed on lines 01 and 02 above.
- Line 04: Enter expenses for management, professional, or temporary labor services of personnel who are not employees of your transit agency.
- Line 05: Enter expenses for fuel and lubricants, in particular:
- Enter expenses for fuel and lubricants for revenue vehicles in col f or (optional) col c.
  - Enter expenses for fuel and lubricants for service vehicles in col g.

Line 06: Enter expenses for tires and tubes, in particular:

- Enter expenses for tires and tubes for revenue vehicles in col f or (optional) col c.
- Enter expenses for tires and tubes for service vehicles in col g.

Line 07: Enter expenses for other materials and supplies.

Line 08: Enter expenses for utilities, in particular:

- Enter expenses associated with electricity used to propel transit vehicles in col f.

Line 09: Enter expenses for casualty and liability costs, in particular:

- Enter expenses for physical damage insurance on rolling stock in col g (vehicle maintenance - 041).
- Enter expenses for physical damage insurance on buildings, grounds and equipment in col h (non-vehicle maintenance - 042).
- Enter expenses for all other insurance premiums in col i (general administration - 160).

*Note:* Other sales and excise taxes are accounted for as part of the cost of the material or service provided.

Line 10: Enter Federal, State, and local taxes including Federal and State income tax, property tax, vehicle licensing and registration fees, fuel, lubricant and electric power taxes.

*Note:* For lines 11 and 12 follow these instructions:

**Object Class 508.01:** If the seller is included in your NTD report and is not reporting detailed expense information, report the expenses of the seller and the buyer related to this service, under purchased transportation type of service in object class 508.01. This should be the full cost of the purchased transportation service, including other expenses incurred by the seller when the purchased transportation agreement pays for only part of the costs.

**Detailed Expense Reporting:** For sellers included in the buyer's report, report the full cost of the service under purchased transportation type of service, and distribute expenses by object class and function, for both the seller's expenses and the buyer's expenses incurred on behalf of the purchased transportation service. This should be the full cost of the purchased transportation service, including other expenses incurred by the seller when the

purchased transportation agreement pays for only part of the costs. Do not report expenses on line 11.

Object Class 508.02: The buyer and seller file separate NTD reports. The buyer's report includes expenses under purchased transportation type of service in object class 508.02. These are all the seller's expenses for the full cost of the purchased transportation service even if they are not covered by the agreement, the buyer's expenses incurred on behalf of the purchased transportation service, and any retained fare revenues. The seller's report details all expenses for the full cost of the purchased transportation service, even if they are not covered by the agreement.

Line 11: Enter expenses for purchased transportation contracts involving fewer than 100 vehicles in maximum service that are included in your report; include:

- Payments or accruals to sellers under the contracts.
- Fare revenues if the sellers retain them.
- All other expenses incurred by your transit agency as a result of the contracts. These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the agreement; fuel and tires if provided to the seller; marketing; advertising; legal services; ticket sales, etc.
- All other expenses incurred by seller when the purchased transportation contract only pays for part of the costs.

You may report under vehicle operations (010) and/or general administration (160) as follows:

- Col f or (optional) col c.
- Col i.

Line 12: Enter expenses for purchased transportation contracts involving 100 or more vehicles in maximum service who are not included in your report; include:

- Payments or accruals to sellers under the contracts.
- Fare revenues if the sellers retain them.
- All other expenses incurred by your transit agency as a result of the contracts. These can include salaries and wages of your transit agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the seller; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.

- All other expenses incurred by seller when the purchased transportation contract only pays for part of the costs.

You may report under vehicle operations (010) and/or general administration (160) as follows:

- Col f or (optional) col c.
- Col i.

Line 13: Enter expenses which cannot be attributed to any other expense category. Include dues, subscription, travel, meetings, bridge, tunnel and highway tolls, entertainment expenses, charitable contributions, fines, penalties, bad debt expense, and advertising and promotion expenses.

Line 14: Enter expenses for adjustment and reclassification of expenses previously recorded and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

Line 15



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col f-j: Enter the total of lines 01 through 14.



This is an optional calculated field in Diskette Reporting. Enter data into this field directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field, this will insert the calculated value.

col b-e: Enter the total of lines 01 through 14.

Line 15a

col j: Enter total expenses attributable to ADA compliance requirements. This number should be less than or equal to the number on line 15, col j.

## Operating Expenses Summary

### Line 01-14



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

- col b: Enter the sum of all your modal operating expenses for vehicle operations by line from the detail pages, col f.
- col c: Enter the sum of all your modal operating expenses for vehicle maintenance by line from the detail pages, col g.
- col d: Enter the sum of all your modal operating expenses for non-vehicle maintenance by line from the detail pages, col h.
- col e: Enter the sum of all your modal operating expenses for general administration by line from the detail pages, col i.
- col f: Enter the sum of all your modal operating expenses by line from the detail pages, col j.

### Line 15



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

- col b-e: Enter total operating expenses by function, sum of lines 01 through 14.
- col f: Enter total operating expenses, sum of line 15, cols b through e.

### Line 15a



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

- col f: Enter the sum of all your modal operating expenses attributable to ADA compliance requirements. This number should be less than or equal to the number on line 15, col f.

*Note:* Reconciling items are handled differently by each transit agency as a result of local ordinances and conditions. Use this to reconcile NTD expenses with published financial reports and include depreciation, amortization, interest expense, and lease payments.

Lines 16 through 22

col d: Enter cash expenditures for reconciling items.

col e: Enter non-cash expenditures for reconciling items.



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col f: Enter the total of col e and col f.

Line 23



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col d-f: Enter the total of reconciling items, lines 16 through 22.

Line 23a



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col d-f: Enter total of reconciling items attributable to ADA compliance requirements. This number should be less than or equal to the number on line 23.

Line 24



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col d-f: Enter the sum of line 15 and line 23.

Operating Expenses Form (301) Check List:

- ✓ Did you include in purchased transportation expenses from the Contractual Relationship Identification Form (002): contract expenditures (item 5), retained fares (item 6), any other contract-related costs incurred by your transit agency (item 7), and all other expenses incurred by seller when the purchased transportation agreement only pays for part of the costs (item 8)?
- ✓ The sum of items 5 through 8 on the Contractual Relationship Identification Form (002) should equal expenses on the Operating Expenses Form (301):
  - For sellers included in your report,  
Form 002  $\Sigma$  items 5 through 8 = Form 301 line 15, col j - line 12, col j
  - For sellers included in your report with a waiver of detailed expense reporting,  
Form 002  $\Sigma$  items 5 through 8 = Form 301 line 11, col j
  - For sellers filing a separate report,  
Form 002  $\Sigma$  items 5 through 8 = Form 301 line 12, col j
- ✓ If there are any unique circumstances about retained or returned fare revenues, submit a Supplemental Information Form (005) (boxes 10 or 11 respectively) and describe.
- ✓ For page 1, line 15 is a summary of the total operating expenses by function (less reconciling items). Check to ensure that the sum of cols b through e on line 15 equals line 15, col f.
- ✓ The total cash expenses from published reports on the Operating Expenses Summary Form (301) minus other expenses incurred by seller on the Contractual Relationship Identification Form (002) should equal total operating funds applied on the Operating Funding Form (203).

Form 301 line 24, col d - Form 002 item 8 = Form 203 line 45, col c

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## Operators' Wages Form (321)

*Required from transit agencies  
which directly operate  
100 or more revenue vehicles  
per mode in annual maximum service.*

Form not applicable

NTD ID

Form 005 Included

Mode

a		b	c
Line No.	Time Classification	Dollars	Hours
	<b>1. Operating time</b>		
01	01 Report, turn-in time, breaks & allowances		
02	02 Platform time - line service		
03	03 Platform time - charter & special		
04	04 Travel & intervening time		
05	05 Minimum guarantee time - call out, daily, weekly		
06	06 Overtime premium - scheduled & unscheduled		
07	07 Spread time premium		
08	08 Other operating time		
09	<b>Total operating time</b>		
	<b>2. Non-operating paid work time</b>		
10	01 Stand-by time		
11	02 Other non-operating paid work time		
12	<b>Total non-operating paid work time</b>		
13	<b>Total operating and non-operating time</b>		

Date Prepared

Date Updated

*Required from transit agencies which directly operate 100 or more revenue vehicles per mode in annual maximum service.*

## **Operators' Wages Form (321)**

The purpose of this form is to provide a detailed breakdown of the hours worked and wages paid to your employees functioning as operators.

### **General Information**

Report data by mode for directly operated service. You are required to report data for this form if you directly operate 100 or more revenue vehicles per mode in annual maximum service. Transit agencies filing an NTD report for the first time are not required to complete this form.

This form is not applicable to reporting purchased transportation. A seller operating 100 or more vehicles in annual maximum service across all modes must file a separate National Transit Database (NTD) report.

Report operating time in eight classifications and non-operating time in two classifications. Classifications are categorized by function. Determine operators' salaries and wages from the paid time worked and any bonuses. The total operators' wages equal the object class 501.01 expenses on the Operating Expenses Form (301).

*Accounting for Operators' Time:* The objective of this form is to account for operators' time and cost according to the components of pay time and allowances. Report hours that apply to more than one category in each category for which they apply. Due to this double counting of hours, total hours are not reported. Total dollars, however, are reported. Use Exhibit 7 on page 300-29 to assist in distributing operators' wages to the time classifications.

*Premium Pay:* Premium pay (overtime, spread time, shift time, and other operating premium) represents only the pay to an operator that is over and above the straight-time pay.

### **Transit Terms**

*Operators:* The personnel (other than security agents) scheduled to be aboard vehicles in revenue operations including vehicle operators, conductors and ticket collectors.

*Premium Pay:* The pay to an operator that is over and above the straight-time pay.

*Operating Time:* The time involved in operating revenue service in accordance with published operating schedules, regardless of whether the run is performed by an extra board operator; time involved in operating line service that is added to the published operating schedule in order to meet abnormal demand (such work will always be an extra piece assigned to an available operator rather than covered in an operator sign up); time involved in operating non-contract service to and from sports events, unscheduled shopper runs, etc, and the time involved in operating service for which the pickup and discharge points and patrons of the service are specified by a charterer/contractor.

*Report Time (1.01):* The time allowed an operator to report to the dispatcher, obtain instructions for the run, locate the revenue vehicle he/she is to operate, and depart the operating station to undertake the run. This is also called pull out time.

*Turn-In Time (1.02):* The time allowed an operator to report the conclusion of a piece of work to the dispatcher.

*Travel Time (1.03):* The time allowed an operator to travel between the operating station and the point where the operator relieves/is relieved by another operator.

*Platform Time - Line Service (1.04):* The time during which an operator operates the revenue vehicle either in line service or in deadheading, including layover periods in the vehicle at a rest point.

*Platform Time - Charter and Special Service (1.05):* The time during which an operator operates the revenue vehicle for charter, contract, and special non-contract service, or is deadheading or laying over as a result of such service.

*Intervening Time (1.06):* The time between any two pieces of a run that is made up of more than two pieces.

*Paid Breaks and Meal Allowances (1.07):* Break time other than platform layover time and intervening time, and allowances for company paid meals.

*Minimum Guarantee for Call Out (1.08):* The time beyond that associated with the performance of a work piece which an operator has been called out to perform in order to bring the total amount of time paid up to a guaranteed minimum for the call out.

*Minimum Guarantee - Daily (1.09):* The time that must be added to a run in order to make the run total a minimum number of hours for a day, or in order to make a work piece equal the minimum number of hours for a piece of work.

*Minimum Guarantee - Weekly (1.10):* The time that must be added to an operator's time to guarantee him a minimum number of pay hours for a weekly, bi-weekly, or semi-monthly pay period.

*Overtime Premium - Scheduled (1.11):* The bonus above straight-time pay for hours scheduled and worked in excess of a specified number of hours per day or per week.

*Overtime Premium - Unscheduled (1.12):* The bonus above straight-time pay for hours not scheduled but worked in excess of a specified number of hours per day or per week. This includes overtime resulting from an employee working on his scheduled day off.

*Spread-Time Premium (1.13):* The bonus above straight-time pay for hours worked after a specified number of hours from the start of the operator's day.

*Shift Premiums (1.14):* The bonuses for working during times of day that are subject to special pay differentials.

*Other Premium (1.15):* The bonuses for special operating situations not covered by overtime, spread-time and shift premiums.

*Non-Operating Paid Work Time:* The time an operator spends on the job in a capacity other than operating or making preparations for the immediate operation of a revenue vehicle (e.g., stand-by time).

*Instructor Premium for Operator Training (2.01):* The bonuses paid to an operator serving as an instructor to new operators. The base pay of such operators is charged to platform time (1.04) if the training is being conducted on the vehicle operating in line service, or to other time spent in transportation administration (2.08) for other instruction time.

*Student Training Time (2.02):* The time a new operator spends being trained to operate revenue vehicles. If a student is operating a revenue vehicle alone in line service, then his/her time is charged to platform time (1.04).

*Accident Reporting Time (2.03):* The time allowed an operator to complete and file the forms necessary to report an accident.

*Witness Time (2.04):* The time allowed an operator to appear as a witness in cases involving revenue vehicle operation.

*Stand-By Time (2.05):* The time an operator spends at the operating station, at the transit agency's direction awaiting assignment of a piece of work. Stand-by time is called show-up time or protection time by some transit agencies.

*Time Spent on Union Functions (2.06):* The time allowed for certain operators to spend in conducting union business.

*Run Selection Time (2.07):* The time allowed to sign up for runs.

*Other Time Spent in Transportation Administration (2.08):* The time an operator spends performing other transportation administration function activities (see function 011) on a temporary basis.

*Time Spent in Revenue Vehicle Movement Control (2.09):* The time an operator spends performing part of the revenue vehicle control function (see function 012) on a temporary assignment. For example, this category would cover operators who substitute for control center personnel.

*Time Spent in Ticketing and Fare Collection (2.10):* The time an operator spends performing part of the ticketing and fare collection function (see function 151) on a temporary assignment. For example, this category would cover operators used as vault pullers. It does not include time spent collecting fares and tickets incidental to operating a vehicle.

*Time Spent in Customer Services (2.11):* The time an operator spends performing part of the customer services function (see function 162) on a temporary assignment. For example, this category would cover operators who substitute as telephone information operators.

*Time Spent in Other Non-Operating Functions (2.12):* The time an operator spends performing functions other than those described above on a temporary basis.

*USOA References:* Sections 2.1, 5.2, 6.2

# Exhibit 7

## Time Classification Equivalency

<u>Line</u>	<u>Code</u>	<u>Time Classification</u>	<u>Basic Functions</u>	<u>Optional Functions</u>	
01	1.01	<b>Operating Time</b>			
01	1.02	Report time	}	}	
04	1.03	Turn-in time			Transportation administration
02	1.04	Platform time - line service			Revenue vehicle operation
03	1.05	Platform time - charter & special			
04	1.06	Intervening time			
01	1.07	Paid breaks & meal allowances			
05	1.08	Minimum guarantee for call-out			
05	1.09	Minimum guarantee - daily			Transportation administration
05	1.10	Minimum guarantee - weekly			
06	1.11	Overtime premium - scheduled			
06	1.12	Overtime premium - unscheduled			Revenue vehicle operation
07	1.13	Spread-time premium			
08	1.14	Shift premium			
08	1.15	Other operating time			
11	2.01	<b>Non-Operating Time</b>			
11	2.02	Instructor premium for operator training	}	}	
11	2.03	Student training time			Transportation administration
11	2.04	Accident reporting time			
11	2.05	Witness time			
10	2.06	Stand-by time			
11	2.07	Time spent on union functions			
11	2.08	Run selection time			
11	2.09	Other time spent in transportation administration			
11	2.10	Time spent in revenue vehicle movement control			
11	2.11	Time spent in revenue vehicle collection			Ticketing & fare collection
11	2.11	Time spent in customer service	General administration		
11	2.12	Time spent in other non-operating functions	Vehicle maintenance		

## Instructions

In order to complete this form, track each operator's hours and wages by the time classifications. At year end, enter the total of all operators' hours and wages.

*Operating Time:* Report hours under both platform time and the appropriate premium pay category. Report the dollar value at the straight-time rate under platform time and at the premium rate under the appropriate premium category. For example, report a platform hour for which an operator is paid overtime (or other premium pay) as a platform hour and as an overtime hour. The dollars (wages) should be reported at the straight-time rate under platform time and at the premium rate under overtime premium. As an example, refer to Example 12 below.

Report bonuses as other operating premium; determine the number of equivalent hours based on the average premium rate.

### Example 12

#### Accounting for an Operator's Time and Cost

*Example:* A Hamlet Transit Agency bus operator earns \$10.00 per hour and works 9 hours, composed of the following:

- 5 minutes of report time.
- 10 minutes of turn-in time.
- 8 hours and 45 minutes of platform time of which 8 hours is platform time at regular pay, 30 minutes is scheduled overtime at time-and-a-half, and 15 minutes is unscheduled overtime at time-and-a-half plus a \$0.20 per hour premium for late-shift work.
- Overtime and shift premiums are paid at one-half the base wage rate.

*Solution:* Enter the following for this operator on the Operators' Wages Form (321):

- 5 minutes of report time (1.01) and 10 minutes of turn-in time (1.02) for a total of 15 minutes (\$2.50 and 0.25 hours) on line 01.
- 8 hours and 45 minutes (\$87.50 and 8.75 hours) of platform time-line service on line 02.
- 30 minutes of overtime premium - scheduled (1.11) plus 15 minutes of overtime premium - unscheduled (1.12) for a total of 45 minutes (\$3.75 and 0.75 hours) of overtime premium on line 06.
- 15 minutes (\$1.30 and 0.25 hours) of shift premium (1.14) on line 08.

**Operators' Wages Form (321)**  
**(Transit Agencies which Directly Operate**  
**100 or more Revenue Vehicles per Mode)**  
Form Completion

Complete one form for each directly operated mode with 100 or more vehicles in annual maximum service. First time reporters do not have to file this form.

Lines 01 through 13

col b: Enter the dollars attributable to the hours recorded for each time classification.

col c: Enter the hours attributable to the time spent for each time classification.

Line 01

col b,c: Enter the dollars/hours spent for time allowed an operator to report to the dispatcher, obtain instructions for the run, locate the vehicle to operate and depart the operating station or dispatch point to undertake the run (report time); return of vehicle at the conclusion of its run (turn-in time); and, for break time and allowances for company paid meals (paid breaks and meal allowances).

Line 02

col b: Enter the dollars for operating the revenue vehicle either in line service or in deadheading and layovers at a rest point. Enter only straight time pay; do not enter any overtime pay.

col c: Enter all hours of accrued platform time. Count them even if they were paid at an overtime rate.

Line 03

col b,c: Enter the platform dollars/hours for charter and special service.

Line 04

col b,c: Enter the dollars/hours in travelling between the operating station and the relief point (travel time), and for the time between any two pieces of a run that is made up of more than two pieces (intervening time).

Line 05

col b,c: Enter the dollars/hours for time necessary to meet the guaranteed minimum for the call out of a piece of work (minimum call out), for the number of hours for a day (daily minimum), and for the number of hours for a week (weekly minimum).

Line 06

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours scheduled and worked in excess of a specified number of hours per day or per week (scheduled overtime premiums), and for bonus time above straight time pay for hours not scheduled but worked in excess of a specified number of hours per day or per week (unscheduled overtime premiums).

Line 07

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours worked after a specified number of hours from the start of the operators' day.

Line 08

col b,c: Enter the dollars/hours for time during the day that is subject to special pay differentials (shift premiums) and any operating time not entered above.

Line 09



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b: Enter the sum of lines 01 through 08.

Line 10

col b,c: Enter the dollars/hours an operator spent at the operating station awaiting assignment of a piece of work.

Line 11

col b,c: Enter the dollar/hours for all other non-operating paid work time. This includes, but is not limited to: Instructor premium for operator training, student training, accident reporting, witness, union functions, run selection, transportation administration, revenue vehicle movement control, ticketing and fare collection, and customer service. This item combines data from various function codes (See Exhibit 7 on page 300-29).

Line 12



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b: Enter the sum of lines 10 and 11.

## Line 13



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b: Enter the sum of lines 09 and 12. The total wages paid to vehicle operators, conductors, and other on-board crew members on line 13 should equal object class 501.01 expenses on the Operating Expenses Form (301).

### Operators' Wages Form (321) Check List:

- ✓ If you directly operate fewer than 100 vehicles per mode in annual maximum service, or if you are a first time reporter, you do not have to file this form.
- ✓ This form is not applicable to reporting purchased transportation service. You do not have to file this form even if there are 100 or more vehicles per mode because of multiple sellers.
- ✓ The total operating and non-operating time dollars should equal total expenses for object class 501.01: operators' salaries and wages for each mode of the Operating Expenses Form (301):

Form 321 line 13, col b = Form 301 (Modal) line 01, col j.

Required from transit agencies which directly operate 100 or more revenue vehicles in annual maximum service.

**Fringe Benefits Form (331)**

Form not applicable

NTD ID

Form 005 Included

a		b
Line No.	Fringe Benefit Object Classes	Employer Total
<b>502.</b>	<b>Fringe benefits</b>	
01	FICA or railroad retirement and/or PERS	
02	Pension plans (including long-term disability insurance)	
03	Hospital, medical, and surgical plans	
04	Dental plans	
05	Life insurance plans	
06	Short-term disability insurance plans	
07	Unemployment insurance	
08	Worker's compensation insurance or Federal Employee's Liability Act contribution	
09	Sick leave	
10	Holiday (including all premiums paid for work on holidays)	
11	Vacation	
12	Other paid absence (bereavement pay, military pay, jury duty pay, etc.)	
13	Uniform and work clothing allowances	
14	Other fringe benefits	
<b>15</b>	<b>Total fringe benefits</b>	

Date Prepared

Date Updated

*Required from transit agencies which directly operate 100 or more revenue vehicles in annual maximum service.*

## **Fringe Benefits Form (331)**

The purpose of this form is to collect information on fringe benefit contributions of employers.

### **General Information**

Report data system-wide for directly operated service. You are required to report data for this form if you directly operate 100 or more revenue vehicles in annual maximum service across all modes. Report only employer fringe benefit contributions for your transit agency's employees.

This form is not applicable to reporting purchased transportation. A seller operating 100 or more vehicles in annual maximum service across all modes must file a separate National Transit Database (NTD) report.

The total of fringe benefits is less than or equal to object class 502 expenses on the Operating Expenses Summary Form (301).

*USOA References:* Sections 2.2, 5.2

### **Transit Terms**

*Fringe Benefits Expense (502):* Payments or accruals to others (insurance companies, governments, etc.) on behalf of an employee and payments or accruals direct to an employee arising from something other than his performance of a piece of work. These payments are transit agency costs over and above "Labor" costs, but still arising from the employment relationship.

*FICA or Railroad Retirement and/or PERS (502.01):* Payments or accruals to Federal social security or railroad retirement and/or a public employee retirement system fund required to be made by the employer on behalf of the employee.

*Pension Plans (including long-term disability insurance) (502.02):* Payments or accruals to pension funds required to be made by the employer on behalf of the employee under the terms of pension plans.

*Hospital, Medical and Surgical Plans (502.03):* Payments or accruals to insurance companies required to be made by the employer on behalf of the employee under the terms of group health insurance plans.

*Dental Plans (502.04):* Payments or accruals to insurance companies required to be made by the employer on behalf of the employee under the terms of group dental insurance plans.

*Life Insurance Plans (502.05):* Payments or accruals to insurance companies required to be made by the employer on behalf of the employee under terms of group or individual life insurance policies wherein the employee is the beneficiary.

*Short-Term Disability Insurance (502.06):* Payments or accruals to insurance companies required to be made by the employer on behalf of the employee under the terms of group short-term disability insurance plans.

*Unemployment Insurance Plans (502.07):* Payments or accruals to state and Federal agencies required to be made by the employer on behalf of an employee to provide continued compensation for the employee for a period of time in the event he is laid off.

*Workers' Compensation Insurance or Federal Employees' Liability Act Contribution (502.08):* Payments or accruals to insurance companies to indemnify the transit agency against statutory damages arising from injuries or death to employees while in the employ of the transit agency, and, payments or accruals to or for employees for uninsured losses for statutory damages arising from injuries or death to employees while in the employ of the transit agency.

*Sick Leave (502.09):* Payments or accruals to employees for periods of time when absent from work due to personal or family illness.

*Holiday (502.10):* Payments or accruals to employees for periods of time when absent from work due to recognized holidays and payments or accruals to employees of premiums incurred for work performed on recognized holidays.

*Vacation (502.11):* Payments or accruals to employees for periods of time when absent from work due to vacation earned and taken and payments or accruals to employees for vacation time earned, but paid off rather than taken.

*Other Paid Absence (502.12):* Payments or accruals to employees for periods of time when absent from work due to military duty, jury duty, death in the family, etc.

*Uniform and Work Clothing Allowances (502.13):* Payments or accruals to employees to offset the cost of uniforms or work clothing the employee must wear when engaged in his occupation; and/or, the cost of uniforms and work clothing provided to employees for their wear while engaged in their occupation.

*Other Fringe Benefits (502.14):* Other payments or accruals to or on behalf of an employee arising from his employment, but not from the performance of a piece of work, and not fitting any of the other fringe benefits categories.

**Fringe Benefits Form (331)**  
**(Transit Agencies which Directly Operate 100 or more Revenue Vehicles)**  
Form Completion

Complete one form system-wide for directly operated service. Complete this form only if there are 100 or more vehicles in annual maximum service across all directly operated modes.

Line 01

col b: Enter the expense to your transit agency for FICA, railroad retirement, or a public employee retirement system (PERS).

Line 02

col b: Enter the expense to your transit agency for pension plans including long-term disability insurance.

Line 03

col b: Enter the expense to your transit agency for hospital, medical, and surgical plans.

Line 04

col b: Enter the expense to your transit agency for dental plans.

Line 05

col b: Enter the expense to your transit agency for life insurance plans.

Line 06

col b: Enter the expense to your transit agency for short-term disability insurance plans.

Line 07

col b: Enter the expense to your transit agency for unemployment insurance.

Line 08

col b: Enter the expense to your transit agency for workers' compensation insurance or Federal Employees' Liability Act contributions.

Line 09

col b: Enter the expense to your transit agency for sick leave.

Line 10

col b: Enter the expense to your transit agency for paid holidays, including all premiums paid for work on holidays.

Line 11

col b: Enter the expense to your transit agency for vacation time.

Line 12

col b: Enter the expense to your transit agency for other paid absences, including bereavement pay, military pay, and jury duty pay.

Line 13

col b: Enter the expense to your transit agency for uniform and work clothing allowances.

Line 14

col b: Enter the expense to your transit agency for any other fringe benefit not covered in lines 01 through 13 above.

Line 15



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b: Enter the sum of lines 01 through 14.

**Fringe Benefits Form (331) Check List:**

- ✓ If you directly operate fewer than 100 vehicles in annual maximum service, you do not have to file this form.
- ✓ This form is not applicable to reporting purchased transportation service. You do not have to file this form even if there are 100 or more vehicles because of multiple sellers.
- ✓ The employer total on this form should be equal to or less than the total of object class 502 fringe benefits of the Operating Expenses Summary Form (301):
  - If there is no purchased transportation service, then  
Form 331 line 15, col b = Form 301 (Summary) line 03, col f.
  - If there is only purchased transportation service for a seller of service that files a separate report, then  
Form 331 line 15, col b = Form 301 (Summary) line 03, col f.
  - If there is purchased transportation service in your report and there are fringe benefit expenses for the seller's employees or for your employees on behalf of the purchased service, then  
Form 331 line 15, col b < Form 301 (Summary) line 03, col f.

**Non-Financial Operating Data  
Forms (400's)**

**Revenue Vehicle  
Maintenance and Energy  
Form (402)**

Form not applicable

NTD ID

Form 005 Included

Mode

Type of Service

a		b
Line No.	Item	Amounts
	<b>Number of revenue service interruptions</b>	
01	Mechanical reasons	
02	Other reasons	
03	<b>Total revenue service interruptions</b>	
04	<b>Total labor hours for inspection and maintenance</b>	
	<b>Number of maintenance facilities</b>	
05	Number of general purposes facilities Serving under 200 vehicles	
06	Serving 200-300 vehicles	
07	Serving more than 300 vehicles	
08	Number of heavy maintenance facilities	
09	<b>Total maintenance facilities</b>	
	<b>Energy consumption</b>	
10	Kilowatt hours of propulsion power	
11	Gallons of diesel fuel	
12	Gallons of gasoline	
13	Gallons of LPG	
14	Gallons of LNG	
15	Gallons of methanol	
16	Gallons of ethanol	
17	Gallons of CNG	
18	Gallons of bunker fuel	
19	Gallons of kerosene	
20	Gallons of grain additive fuel	
21	Other	

Date Prepared

Date Updated

## Revenue Vehicle Maintenance and Energy Form (402)

The purpose of this form is to report revenue service interruptions, maintenance labor hours and facilities, and energy consumption data that are used to assess reliability and efficiency of revenue service vehicles.

### General Information

*Reporting Change:* Report data by mode and type of service. Submit one form for each directly operated mode and for each purchased transportation mode.

Report data for revenue service vehicles only. Report all revenue service interruptions, rail and non-rail modes, whether employees of the transit agency or outside personnel (object class 503 services expenses) repair the vehicles.

Report labor hours for inspection and maintenance for the transit agency's service personnel only. These are the labor expenses under object class 501.02 charged to function 061 inspection and maintenance of revenue vehicles. For directly operated service, these are the employees of the transit agency. For purchased transportation service, these are the employees of the sellers included in your National Transit Database (NTD) report and your employees performing inspection and maintenance activities for the purchased service.

Report only those maintenance facilities owned by the transit agency. For purchased transportation service, these are the facilities owned by the sellers included in your NTD report and your facilities if you perform maintenance for the purchased service. Round labor hours and the number of maintenance facilities to the nearest tenth.

### Transit Terms

*Revenue Service Interruptions for Mechanical Reasons:* Revenue service interruptions caused by failure of some mechanical element of the revenue vehicle. Revenue service interruptions for mechanical reasons include breakdowns of air equipment, brakes, body parts, doors, cooling system, heating system, electrical units, fuel system, engine, steering and front axle, rear axle and suspension, and torque converters. These revenue service interruptions require assistance from someone other than the revenue vehicle operator or crew to restore the vehicle to an operating condition. Further they usually require the transfer of the passengers to another vehicle for the completion of their trip.

*Revenue Service Interruptions for Other Reasons:* Revenue service interruptions caused by tire failure, farebox failure, wheelchair lift failure, air conditioning system, out of fuel-coolant-lubricant, and other causes not included in revenue service interruptions for mechanical reasons.

*Inspection and Maintenance of Revenue Vehicles (061):* Component activities include inspecting revenue vehicle components on a scheduled preventive maintenance basis (e.g., engine and transmission, fuel system, ignition system, chassis, body - exterior and interior, electrical system, lubrication system, trolleys, pantographs and third rail shoes, trucks, braking system, air conditioning system); changing lubrication fluids; replacing minor repairable units of the above listed revenue vehicle components; making road calls to service revenue vehicle breakdowns; towing and shifting revenue vehicles to maintenance facilities; rebuilding and overhauling repairable components; performing major repairs on revenue vehicles on a scheduled or unscheduled basis (This work is generally done by the following facilities: machine shop; sheet metal shop; welding and blacksmith shop; woodworking shop); replacing major repairable units of revenue vehicles (including engines, transmissions, traction motors and air conditioners).

*General Purpose Maintenance Facilities:* Facilities used for inspecting and servicing revenue vehicles and for performing light maintenance work on those vehicles. Light maintenance includes brake adjustments, engine degreasing, tire work, minor body repairs and painting.

*Heavy Maintenance Facilities:* Facilities used for performing heavy maintenance work on revenue vehicles. Heavy maintenance includes unit rebuild, engine overhaul, significant body repairs, or other major repairs.

## **Instructions**

*Revenue Service Interruptions for Mechanical Reasons:* Report only those revenue service interruptions requiring assistance from someone other than the revenue vehicle operator or crew to restore the vehicle to an operating condition. A mechanical failure that does not in itself prevent a vehicle from running (e.g., air conditioning failure or wheel chair lift failure), is not a revenue service interruption for mechanical reasons, even if local policy prohibits a vehicle from running with such failures.

*Revenue Service Interruptions for Other Reasons:* Report revenue service interruptions that do not in themselves prevent a vehicle from running (e.g., air conditioning failure and wheelchair lift failure). See Example 13 below.

### **Example 13**

#### **Revenue Service Interruption**

The lift on one of Hamlet Transit Agency's accessible buses gets stuck on the outside of the bus during revenue service. The driver determines that he is unable to repair the problem lift and calls for a backup. The passengers move to the backup bus for completion of their trip.

*Solution:* Report this as a revenue service interruption for other reasons (line 02, col b).

**Labor Hours for Inspection and Maintenance:** Report the hours worked by the transit agency's employees. These are the individuals who are compensated under object class 501 labor and whose labor expenses were charged to function 061 (Section 6.2 of the *USOA*). If you are completing this form for purchased transportation service in your NTD report, include the hours worked by your employees on behalf of the purchased service. Do not report any hours for purchased transportation service in a separate NTD report.

**Number of General Purpose Maintenance Facilities:** If the transit agency has only one maintenance facility that is used for both heavy and light maintenance, report it as a general purpose maintenance facility. If the same facility serves more than one mode or type of service, prorate the use of the facility by mode and type of service to one decimal place. See Example 14 below.

**Number of Heavy Maintenance Facilities:** If the same facility serves more than one mode or type of service, prorate the use of the facility by mode and type of service to one decimal place.

### Example 14

#### Maintenance Facilities

Hamlet Transit Agency uses one of its general purpose maintenance facilities for servicing both bus and demand response vehicles for its directly operated services. How should maintenance facilities be reported?

**Solution:**

- Prorate facility based on usage. One way to estimate usage is to prorate the number of vehicles for each mode.
- Vehicles available for annual maximum service (Form 406, line 02, col i)

	<u>Number</u>	<u>Ratio</u>
Form 402		
MB/DO (line 06, col b)	240	.9
DR/DO (line 06, col b)	30	.1
 Total	270	1.0

**Energy Consumption:** Report only the fuel used for revenue vehicles; do not report lubricants. Report compressed natural gas (CNG) in gallon equivalents using the conversion factors in Exhibit 8 on page 400-6. Report fuel mixtures by the amount of fuel consumed in each category. Energy consumption should correspond to the expenses for fuel and lubricants and/or utilities charged to function 030 (Section 6.2 of the *USOA*).

If you are completing this form for purchased transportation service in your NTD report, include your fuel supplied for the purchased service.

## Exhibit 8

### Compressed Natural Gas Conversion Factors

1 Therm	= 100,000 BTU's
Gallon equivalents of diesel (#2 grade)	= Number of BTU's $\div$ 138,000
Gallon equivalents of gasoline	= Number of BTU's $\div$ 114,000
Gallon equivalents of gasoline	= 5.66 pounds

**Revenue Vehicle  
Maintenance and Energy Form (402)  
Form Completion**

Complete one form for each directly operated mode and for each purchased transportation mode.

**Type of Service: DO**

Report data only for your directly operated service.

**Type of Service: PT**

Report data for purchased transportation service included in your report; include your data on behalf of the purchased service.

**Line 01**

col b: Enter the number of mechanical failures that resulted in service interruptions requiring assistance from someone other than the revenue vehicle operator or crew to restore the vehicle to an operating condition. These may have required the transfer of passengers to another vehicle for completion of their trip.

**Line 02**

col b: Enter the number of other equipment breakdowns that did not in themselves prevent a vehicle from running and continuing on its trip.

**Line 03**



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b: Enter the total of lines 01 and 02 above.

**Line 04**

col b: Enter the number of hours that employees spent on inspection and maintenance of revenue vehicles.

*Note:* Lines 05 through 08 pertain to maintenance facilities. If the same facility serves more than one mode or type of service, prorate the use of the facility by mode and type of service to one decimal place.

**Line 05**

col b: Enter the number of facilities belonging to the transit agency that can service up to 200 revenue vehicles.

Line 06

col b: Enter the number of facilities belonging to the transit agency that can service from 200 to 300 revenue vehicles.

Line 07

col b: Enter the number of facilities belonging to the transit agency that can service more than 300 revenue vehicles.

Line 08

col b: Enter the number of heavy maintenance facilities belonging to the transit agency.

Line 09



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b: Enter the total of lines 05 through 08 above.

*Note:* Lines 10 through 21 cover energy consumption for the revenue vehicles.

Line 10

col b: Enter the number of kilowatt hours of propulsion power consumed by the rail revenue vehicles.

Line 11

col b: Enter the number of gallons of diesel fuel consumed by the revenue vehicles.

Line 12

col b: Enter the number of gallons of gasoline consumed by the revenue vehicles.

Line 13

col b: Enter the number of gallons of liquefied petroleum gas (LPG) consumed by the revenue vehicles.

Line 14

col b: Enter the number of gallons of liquefied natural gas (LNG) consumed by the revenue vehicles.

Line 15

col b: Enter the number of gallons of methanol consumed by the revenue vehicles.

Line 16

col b: Enter the number of gallons of ethanol consumed by the revenue vehicles.

Line 17

col b: Enter the number of equivalent gallons of compressed natural gas (CNG) consumed by the revenue vehicles.

Line 18

col b: Enter the number of gallons of bunker fuel used to generate power or used as fuel for revenue vehicles.

Line 19

col b: Enter the number of gallons of kerosene consumed by the revenue vehicles.

Line 20

col b: Enter the number of gallons of grain additive fuel consumed by the revenue vehicles.

Line 21

col b: Enter the number of gallons of any other type of fuel consumed by the revenue vehicles.

Submit a Supplemental Information Form (005) (box 15) and describe the mode by type of service and the type of fuel.

Revenue Vehicle Maintenance and Energy Form (402) Check List:

- ✓ If the maintenance facility is used for both light and heavy maintenance activities, did you include the facility as a general purpose maintenance facility?
- ✓ If a maintenance facility is used for more than one mode or type of service, did you prorate the facility for each mode and type of service (to the nearest tenth)?
- ✓ Is fuel consumption consistent with typically observed fuel efficiencies (e.g., miles/gallon) and with expenditures (e.g., \$/gallon or \$/KWH)?
- ✓ If you reported OR for fuel type, submit a Supplemental Information Form (005) (box 15) and describe the mode by type of service and the type of fuel.

**Transit Way Mileage  
Form (403)**

*Not applicable to demand response,  
jitney, publico and vanpool modes.*

Form not applicable  
NTD ID   
 Form 005 Included

Mode   
Type of Service

a		b	c	d
Line No.	Guideway Classification	Directional Route Miles	Miles of Track	Number of Crossings
	<b>Rail Modes</b>			
	At grade,			
01	Exclusive ROW			
02	With cross traffic			
03	Mixed & cross traffic			
04	Elevated-on-structure			
05	Elevated-on-fill			
06	Open-cut			
07	Subway			
08	<b>Total</b>			
09	<b>Average Monthly*</b>			
10	Stations			
10a	[ADA accessible]		[ ]	
	<b>Guideway Classification</b>	<b>Directional Route Miles</b>	<b>Average Monthly DRM*</b>	
	<b>Non-Rail Modes</b>			
11	Exclusive ROW			
12	Controlled access ROW			
13	Mixed traffic ROW			
14	<b>Total</b>			

\*Complete only if there was a change in service during the reporting period that affected the number of fixed guideway directional route miles.

Date Prepared

Date Updated

*Not applicable to demand response,  
jitney, publico and vanpool modes.*

## **Transit Way Mileage Form (403)**

The purpose of this form is to collect route mileage data on all fixed route modes.

### **General Information**

Report data by mode and type of service for all fixed route modes. Do not report for demand response, jitney, publico and vanpool modes. Submit one form for each directly operated mode and for each purchased transportation mode. Report data at the end of the fiscal year, except for average monthly directional route miles. Report mileage data to the nearest tenth.

Report directional route miles for aerial tramway and ferryboat modes as exclusive rights-of-way (ROW). Report directional route miles for buses operating on exclusive or controlled access ROW as fixed guideway. Do not include pull-ins to bus and rail facilities/terminals.

*Urbanized Area Formula Apportionment:* The urbanized area apportionment formula contains separate tiers for fixed guideway and non-fixed guideway modes. Fixed guideway modes utilize a separate ROW or rails for the exclusive use of public transportation service. By statute, trolleybus and ferryboat modes that utilize a ROW usable by other forms of transportation are fixed guideway. By definition, buses operating on controlled access or exclusive rights-of-way are also fixed guideway.

In order to qualify bus fixed guideway for inclusion in the formula apportionment, you must demonstrate a legitimate need for each segment of exclusive or controlled access right-of-way based on peak-hour traffic congestion. Peak-hour level-of-service in the unrestricted lanes must be D or worse as defined in the *Highway Capacity Manual*. However, report on the Transit Way Mileage Form (403) all mileage over exclusive or controlled roadways whether or not it meets the urbanized area formula apportionment criteria.

### **Transit Terms**

*Directional Route Miles:* The mileage in each direction over which public transportation vehicles travel while in revenue service. Directional route miles are a measure of the facility or roadway, not the service carried on the facility, i.e., number of routes or vehicle revenue miles. Directional route miles are computed with regard to direction of service, but without regard to the number of traffic lanes or rail tracks existing in the right-of-way.

*Fixed Guideway Directional Route Miles:* The mileage in each direction over which public transportation vehicles travel while in revenue service on fixed guideway. Fixed guideway directional route miles include directional route miles for rail modes (heavy rail, light rail, commuter rail, inclined plane, cable car, and automated guideway transit); for ferryboats and aerial tramways; and for bus, trolleybus, and other modes on exclusive right-of-way and controlled access right-of-way.

*Non-Fixed Guideway Directional Route Miles:* The mileage operated by non-rail modes on fixed routes and schedules in mixed traffic right-of-way.

*Miles of Track:* The number of tracks per one-mile segment of right-of-way. Miles of track are measured without regard to whether or not rail traffic can flow in only one direction on the track. All track is counted, including yard track.

*Accessible Stations:* A public transportation passenger facility which provides ready access, is usable, and does not have physical barriers that prohibit and/or restrict access by individuals with disabilities, including individuals who use wheelchairs. Refer to 49 CFR Part 37, Appendix A.

#### *Rail Guideway Classifications:*

*At Grade, Exclusive Right-of-Way:* Railway right-of-way from which all other traffic, mixed and cross, is excluded. Median strip right-of-way is included provided all crossings of the right-of-way pass over or under the median.

*At Grade, with Cross Traffic:* Railway right-of-way over which no other traffic may pass, except to cross at grade-level crossings. A median strip right-of-way with grade-level crossings at intersecting streets is included.

*At Grade, Mixed and Cross Traffic:* Railway right-of-way over which other traffic moving in the same direction or the cross directions may pass. City street right-of-way is included.

*Elevated-on-Structure:* Rail transit way above surface level on structures. Transition segments above surface level on structures are included.

*Elevated-on-Fill:* Rail transit way above surface level on fill. Transition segments above surface level on fill are included.

*Open-Cut:* Rail transit way below surface in an excavated cut that has not had a covering constructed over it. Transition segments to open cut or subway-tunnel/tube segments are included.

*Subway-Tunnel/Tube:* Rail transit way below surface with a cover over the tunnel. Cut and cover, bored tunnel, underwater tubes, etc., are included.

## *Non-Rail Guideway Classifications:*

*Exclusive Rights-of-Way:* Roadways or other right-of-way reserved at all times for transit use and/or other high occupancy vehicles. The restriction must be sufficiently enforced so that 95 percent of vehicles using the right-of-way are authorized to use it.

*Controlled Access Rights-of-Way (ROW):* Lanes restricted for at least a portion of the day for use by transit vehicles and other high occupancy vehicles (HOV's). Use of controlled access lanes may also be permitted for vehicles preparing to turn. The restriction must be sufficiently enforced so that 95 percent of the vehicles using the lanes during the restricted period are authorized to use them.

*Mixed Traffic Rights-of-Way (ROW):* Roadways other than exclusive and controlled access rights-of-way used for transit operations.

## **Instructions**

*Directional Route Miles:* Report directional route miles on mixed traffic ROW using the routes normally followed. Do not count mileage for minor deviations. If more than one mode operates on an exclusive or controlled access right-of-way, each mode reports their appropriate directional route miles.

For ferryboat operations, measure fixed guideway directional route miles as the most direct route between terminals over navigable water in statute miles. This route may not be the length of the actual path followed by the ferryboat if the actual path is not the most direct route over navigable water.

For bus and trolleybus modes, time of day operation (exclusive use of a facility for all, some or none) determines the type of guideway classification. Do not base guideway classifications on the physical construction of the facility. Report directional route miles as exclusive right-of-way only if transit and other high occupancy vehicles may use the right-of-way twenty-four hours a day, seven days a week. Report as controlled right-of-way if other vehicles may use the right-of-way during some portions of the day and week. Report as mixed traffic right-of-way if other vehicles may use the right-of-way during all times of the day and week. See Example 15 on page 400-14.

*Average Monthly Directional Route Miles:* Report average monthly directional route miles if a service change during the reporting year had an impact on the number of fixed guideway directional route miles operated. For non-rail modes, average monthly directional route miles applies only to the directional route miles on exclusive and/or controlled-access right-of-way. Average monthly directional route miles should reflect service start-ups and discontinuances.

To compute average monthly directional route miles, determine the directional route miles for each month that the mode was operated during the year. Add these monthly figures and divide the total by twelve months. See Example 16 on page 400-15.

## Example 15

### Directional Route and Track Miles

Hamlet Transit Agency directly operates light rail (LR) and bus (MB) service. An eight-mile extension of the LR system and a new HOV MB facility opened during the year.

*Scenario 1:* Part of the LR service operates at-grade in exclusive right-of-way. Light rail vehicles operate in revenue service over four parallel tracks, 20 miles in each direction. There are also 1.9 miles of side track at several stations and at the end of the line. How should directional route miles and track miles be reported?

*Solution:* There are four tracks over which revenue service operates. However, count directional route miles only once for each direction, regardless of the number of parallel tracks. At the end of the fiscal year:

$$\text{DRM (line 01, col b)} \quad 20 * 2 \quad = \quad 40.0$$

Miles of track are the number of tracks per one-mile segment of right-of-way. There are 4 tracks over 20 miles plus 1.9 miles of side track.

$$\text{Miles of Track (line 01, col c)} \quad 20 * 4 + 1.9 \quad = \quad 81.9$$

*Scenario 2:* The new three-mile HOV facility for MB and the eight-mile extension of the LR system were built in the same right-of-way with the Fast Freeway. The HOV facility is used 24 hours a day, seven days a week for MB and HOV vehicles only. How should directional route miles be reported?

*Solution:* Count directional route miles for each mode, even if they are in the same right-of-way. At the end of the fiscal year:

$$\text{LR/DO DRM (line 01, col b)} \quad 20 * 2 \quad = \quad 40.0$$

$$\text{MB/DO DRM (line 11, col b)} \quad 3 * 2 \quad = \quad 6.0$$

*Scenario 3:* Hamlet operates 50 MB routes in mixed traffic right-of-way covering 675 miles of roadway. Most routes operate on 15 minute peak headways and 30 minute off-peak headways. Five routes continue to operate during the late evening and early morning hours. Forty of the routes operate over the same two-mile segment of Main Street in the downtown. How should directional route miles be reported?

*Solution:* Measure directional route miles for each one-mile segment of a roadway over which vehicles operate in revenue service. Count the mileage only once; it does not depend on the frequency of service for a given route or if multiple routes use the same segment.

$$\text{MB/DO DRM (line 13, col b)} \quad = \quad 675.0$$

Submit a Supplemental Information Form (005) describing the service start-up or discontinuance.

### Example 16

#### Average Monthly Directional Route Miles

*Example:* Hamlet Transit Agency opened a new HOV facility for bus (MB) service on October 1, 1995. Its fiscal year ends June 30, 1996. The HOV facility is 3.0 miles in each direction. What are the average monthly directional route miles?

*Solution:* The average would be 4.5 directional route miles.

MB/DO (line 11, col c)

$$[(3.0 \text{ miles} * 2 \text{ directions} * 9 \text{ months} = 54.0) + (0 \text{ miles} * 3 \text{ months} = 0)] \div 12 = 4.5$$

*Bus Fixed Guideway:* In order to qualify bus fixed guideway for inclusion in the urbanized area formula apportionment, you must demonstrate a legitimate need for each segment of exclusive or controlled access right-of-way based on peak-hour traffic congestion. Peak-hour level-of-service in the unrestricted lanes must be D or worse as defined in the *Highway Capacity Manual*. However, report on the Transit Way Mileage Form (403) all mileage over exclusive or controlled roadways whether or not it meets the urbanized area formula apportionment criteria.

Submit a Supplemental Information Form (005) describing any fixed guideway segments for bus mode.

For each segment, listed by name of roadway or facility and the end points:

- Indicate the length of the segment.
- Indicate the physical construction:
  - a priority lane on a multi-lane roadway, or
  - an exclusive lane parallel to a multi-lane roadway, but physically separated from general traffic lanes, or
  - a stand-alone high-occupancy roadway of which no lane is open to general traffic, or
  - an exclusive access/egress lane to these lanes or from these lanes to terminal facilities.

- Indicate the peak period traffic level-of-service:
  - in the general traffic lanes for priority lanes on a multi-lane highway, or
  - in the general traffic lanes for exclusive lanes parallel to a multi-lane roadway, but physically separated from the general traffic lanes, or
  - in the corridor served by a stand-alone high-occupancy roadway of which no lane is open to general traffic.

*Note:* Information for determining level of service can be found in the *Traffic Engineering Handbook* or from your State Department of Transportation.

- Indicate the number of hours per week during which single-occupant private automobiles are legally prohibited from using any portion of the segment. For the Transit Way Mileage Form (403), if the prohibition is for all hours of the week, then the segment is exclusive right-of-way. If the prohibition is for only some hours of the week, then the segment is controlled access right-of-way.
- Indicate number of hours per week during which the above prohibition is enforced throughout the segment by officers of the law.

*Note:* Pull-ins to bus and rail facilities/terminals do not qualify as fixed guideway. Exclude their mileage from computation of fixed guideway directional route miles.

## Transit Way Mileage Form (403)

Form Completion

Complete this form for each fixed route mode and type of service.

**Rail Modes:** CR, HR, and LR

**Line 01**

col b: Enter the number of route miles of at-grade track on exclusive rail right-of-way, over which rail cars travel in each direction while in revenue service. Count parallel tracks only once for each direction of travel.

col c: Enter the number of miles of track on at-grade, exclusive rail right-of-way. Include yard and side track. Count all track regardless of direction or number of parallel tracks.

**Line 02**

col b: Enter the number of route miles of at-grade track on rail right-of-way with cross traffic at grade-level, over which rail cars travel in each direction while in revenue service. Count parallel tracks only once for each direction of travel.

col c: Enter the number of miles of track on at-grade, rail right-of-way with cross traffic at grade-level. Include yard and side track. Count all track regardless of direction or number of parallel tracks.

col d: Enter the number of rail right-of-way traffic crossings.

**Line 03**

col b: Enter the number of route miles of at-grade track on rail right-of-way, with cross and mixed traffic, over which rail cars travel in each direction while in revenue service. Count parallel tracks only once for each direction of travel.

col c: Enter the number of miles of track on at-grade on rail right-of-way, with cross and mixed traffic. Include yard and side track. Count all track regardless of direction or number of parallel tracks.

col d: Enter the number of rail right-of-way traffic crossings.

**Line 04**

col b: Enter the number of route miles of track on rail transit way elevated-on-structures, over which rail cars in each direction while in revenue service. Count parallel tracks only once for each direction of travel.

col c: Enter the number of miles of track on rail transit way elevated-on-structures. Include yard and side track. Count all track regardless of direction or number of parallel tracks.

Line 05

col b: Enter the number of route miles of track on rail transit way elevated-on-fill, over which rail cars travel in each direction while in revenue service. Count parallel tracks only once for each direction of travel.

col c: Enter the number of miles of track on rail transit way elevated-on-fill. Include yard and side track. Count all track regardless of direction or number of parallel tracks.

Line 06

col b: Enter the number of route miles of track on open-cut rail transit way, over which rail cars travel in each direction while in revenue service. Count parallel tracks only once for each direction of travel.

col c: Enter the number of miles of track on open-cut rail transit way. Include yard and side track. Count all track regardless of direction or number of parallel tracks.

Line 07

col b: Enter the number of miles of track in subway, tunnel or tube rail transit way, over which rail cars travel in each direction while in revenue service. Count parallel tracks only once for each direction of travel.

col c: Enter the number of miles of subway track. Include yard track and side track. Count all track regardless of direction or number of parallel tracks.

Line 08



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b: Enter the total directional route miles from lines 01 through 07 above.

col c: Enter the total miles of track from lines 01 through 07 above.

col d: Enter the total traffic crossings from lines 02 and 03 above.

**Other Rail Modes: AG, CC, IP and MO**

Line 08 Follow instructions for line 08, but for automated guideway, cable car, inclined plane or monorail mode.

*Note:* Automated guideway transit, cable car, inclined plane and monorail are exclusive right-of-way modes. AG, IP, and MO do not have rail crossings.

**Line 09**

col b: If you started any new service or permanently discontinued any existing service during the year, compute the average monthly directional route miles. This does not include tracks temporarily out of service for rehabilitation, renovation, or reconstruction.

Submit a Supplemental Information Form (005) (box 1, 2 or 3), if you reported average monthly directional route miles, and describe.

**Line 10**

col c: Enter the number of stations on the rail lines.

**Line 10a**

col c: Of the total number of stations, enter the number that meet ADA accessibility standards.

**Non-Rail Modes: MB, TB, FB, TR, and OR**

*Note:* Ferryboat and aerial tramway are exclusive right-of-way modes.

*Note:* Do not report DR, JT, PB and VP modes.

**Line 11**

col b: Enter the number of route miles on roadway or other transit right-of-way reserved at all times of the day (exclusive), over which transit vehicles travel in each direction while in revenue service. Count parallel lanes only once for each direction of travel.

col c: If you started any new service or discontinued any existing service during the year, compute the average monthly directional route miles.

**Line 12**

col b: Enter the number of route miles on roadway or other transit right-of-way reserved for a portion of the day (controlled access), over which transit vehicles travel in each direction while in revenue service. Count parallel lanes only once for each direction of travel.

col c: If you started any new service or discontinued any existing service during the year, compute the average monthly directional route miles.

**Line 13**

col b: Enter the number of route miles of roadway other than exclusive or controlled access (mixed traffic), over which transit vehicles travel in each direction while in revenue service. Count parallel lanes only once for each direction of travel.

Line 14



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b-c: Enter the total directional route miles from lines 11 and 12 above.

Submit a Supplemental Information Form (005) (box 12), if you reported bus directional route miles on controlled access or exclusive rights-of-way and describe the segments as outlined on pages 400-15 and 400-16.

Submit a Supplemental Information Form (005) (box 1, 2 or 3), if you reported average monthly directional route miles, and describe.

Submit a Supplemental Information Form (005) (box 15) and describe the mode.

Transit Way Mileage Form (403) Check List:

- ✓ If you had a service start-up or discontinuance during the year which impacted the number of directional route miles on exclusive or controlled access rights-of-way, did you report the average monthly directional route miles on line 09, col b or lines 11,12 and 14, col c? Did you submit a Supplemental Information Form (005) (box 1, 2 or 3) describing the service start-up or discontinuance?
- ✓ If you reported any bus fixed guideway segments, did you submit a Supplemental Information Form (005) (box 12) describing the segments, as outlined on pages 400-15 and 400-16?
- ✓ Did you exclude pull-ins to bus and rail facilities/terminals from computation of fixed guideway directional route miles?
- ✓ Did you report all bus directional route miles on exclusive and controlled access ROW?
- ✓ Did you indicate the number of ADA accessible stations?
- ✓ Do not report demand response, jitney, publico and vanpool modes.

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Transit Agency Employee Form (404)

Form not applicable  
 NTD ID   
 Form 005 Included

Mode   
 Type of Service

Line No.	Labor Classification	Employee Work Hours	Actual Person Count	
			Full Time Employees	Part Time Employees
01	501. Labor	<	>	<
02	011 Transportation administration and support	<	>	<
03	030 Revenue vehicle operation	<	>	<
04	151 Ticketing and fare collection	<	>	<
05	161 System security	<	>	<
06	010 Vehicle operations			
07	041 Vehicle maintenance			
08	042 Non-vehicle maintenance			
09	160 General administration			
09	Total operating labor			
10	Total capital labor			
11	Total labor			

Date Prepared

Date Updated

## Transit Agency Employee Form (404)

The purpose of this form is to identify the number of employees and hours worked by labor classification for employees of the transit agency.

### General Information

*Reporting Change:* Report data by mode and type of service. Submit one form for each directly operated mode and for each purchased transportation mode.

Report only employees of the transit agency, full time and part time, permanent and temporary. These are individuals compensated in object class 501 on the Operating Expenses Form (301). Report actual person count based on approved and filled positions at the end of the fiscal year. For directly operated service, these are the employees of the transit agency. For purchased transportation service, these are the employees of the sellers included in your National Transit Database (NTD) report and your employees working on behalf of the purchased service.

Report work hours and actual person counts of employees for both operating labor and capital labor. Report operating labor using the classes defined by the labor expenses in the functions on the Operating Expenses Form (301). Report only total capital labor.

Report actual person counts to one decimal place. If an employee works for more than one function or mode or type of service, prorate the actual person counts among the labor classifications and modes by type of service.

Example 17 on page 400-25 provides employee definition information.

### Transit Terms

*Operating Labor:* The employees engaged in the operation of the transit system, categorized by their functions described in Exhibit 9 on pages 400-27 through 400-29. The three-digit codes preceding the definition for each labor classification are the function codes in the *USOA*.

*Capital Labor:* The employee labor hours whose cost is reimbursed under a capital grant or is otherwise capitalized.

*Employees:* Individuals who are compensated by the transit agency and whose expense is reported in object class 501 labor.

*Full Time Employees:* Employees of the transit agency meeting the local definition of full time hours. Normally, these persons are entitled to receive the full benefits package (e.g, sick leave, vacation and insurance benefits).

*Part Time Employees:* Employees of the transit agency who work less than the local definition of full time. Normally, these persons are not provided the full benefits package (e.g., sick leave, vacation and insurance benefits) associated with full time employment.

*Permanent Employees:* Employees of the transit agency meeting the local definition of part time or full time hours. Normally, these persons retain job security rights and are entitled to receive the full benefits package (e.g., sick leave, vacation, and insurance benefits) if working full time. Part time permanent employees may be eligible for a limited benefits package and may have job security rights.

*Temporary Employees:* Employees of the transit agency working full time or part time hours, but only for a limited period of time for the completion of a set task. These persons are usually not entitled to receive any benefits and do not have any job security rights. Persons employed through a temporary employment agency are not temporary employees of the transit agency.

*Employee Work Hours:* Employee labor hours, not including fringe benefit hours such as sick leave, holidays, or vacations. Work hours include only labor hours for employees of the transit agency, both full time and part time, permanent and temporary.

*Actual Person Count:* Full and part time employees of the transit agency, permanent or temporary, who hold approved and filled positions at the end of the fiscal year.

## **Instructions**

*Employee Work Hours:* Report the hours worked by the transit agency's employees. These are the individuals who are compensated under object class 501 labor. If you are completing this form for purchased transportation service in your NTD report, include the hours worked by your employees on behalf of the purchased service. Do not report any hours for purchased transportation service in a separate NTD report.

*Actual Person Count:* Report only transit agency's employees. These are the individuals who are compensated under object class 501 labor. If you are completing this form for purchased transportation service in your NTD report, include your employees working on behalf of the purchased service. Do not report any person counts for purchased transportation service in a separate NTD report. If an employee works for more than one function or mode or type of service, prorate the actual person counts to one decimal place.

For example, a transit agency has one full time employee who performs vehicle maintenance for 800 hours on directly operated demand response service, 600 hours on purchased demand response service included in the NTD report, and 400 hours on purchased bus service in a separate NTD report. The seller of the demand response service also has two full time mechanics working 3,600 hours. The seller of the bus service also has ten full time mechanics working 18,000 hours. Report for DR/DO on line 06, 800 hours in col b and 0.5 full time employees in col c. Report for DR/PT on line 06, 4,200 hours in col b and 2.3 full time employees in col c. Do not report any data for bus since there is a separate NTD report.

## Example 17

### Employee Definition

**Definition:** An individual who is compensated by the transit agency and whose expense is reported in expense object class 501.01 and/or 501.02 labor/salaries and wages.

The following are some basic guidelines to use in determining an employee:

- Cost is included in expense object class 501.
- Minimum hours are required annually and weekly to meet local definition of full/part time employee.
- Individual is classified by the function he/she performs, not by his/her position description.

For example: A mechanic is injured and temporarily cannot perform his/her shop duties. That person is assigned to the customer service center for an unspecified time.

**Solution:** Classify these work hours as expense object class 501.02 under general administration on the Operating Expenses Form (301) (line 02, col i) and on the Transit Agency Employee Form (404) (line 08, cols b and c).

The following examples illustrate who is an employee:

- An individual who has worked his/her scheduled assignment.
- An individual on extended sick leave.
- An individual temporarily disabled and assigned to another position.
- An individual whose contract has been bought out or retired whose position has not been refilled.
- An individual on a paid leave of absence.
- An individual on an unpaid leave of absence of a prolonged duration as long as they are retained on the benefits program and retain their job security rights.

The following examples illustrate who is *not* an employee:

- An individual working temporarily on a service contract.
- An individual of a company who has a contract with the transit agency to perform specific services (management services, clerical).
- An individual under contract to another company but working on the transit agency's premises (temporary clerical services).
- An individual of an agency who has a contract to perform specific services to the transit agency (e.g., staff of a data collection contractor).

Example 18 below illustrates how to report employee work hours and personnel counts.

### Example 18

#### Employee Work Hours and Personnel Counts

Public transit agency A directly operates bus mode (MB) and contracts with Transit agency B and Transit agency C for additional bus services. Transit agencies B and C operate 5 and 120 vehicles respectively in annual maximum service. Transit agency A provides scheduling support of 3,600 hours for the purchased transportation service (1000 and 2,600 hours for Transit agencies B and C respectively) using two of its full-time employees. One of these employees is devoted exclusively to scheduling activities for Transit agency C and the other devotes half of his time to each .

The three transit agencies have the following data:

	<u>A</u>	<u>B</u>	<u>C</u>
Vehicle operations employee work hours	68,000	20,000	450,000
Vehicle operations full time personnel	30	5	200
Vehicle operations part time personnel	5	15	40

How should vehicle operations employee data be reported?

*Solution:*

- Transit agency A reports as MB/DO its employee work hours and counts for directly operated service

Employee work hours (line 05, col b)	64,400	(68,000 - 3,600)
Full time employees (line 05, col c)	28	(30 - 2)
Part time employees (line 05, col b)	5	

- Transit agency A reports as MB/PT Transit agency B's employee work hours and counts and Transit agency A's employee work hours and counts for scheduling support to Transit agency B. Since Transit agency's A employees are full time, the position is prorated under full time employees.

Employee work hours (line 05, col b)	21,000	(20,000 + 1,000)
Full time employees (line 05, col c)	5.5	(5 + 0.5)
Part time employees (line 05, col d)	15	

- Transit agency C files its own report from the perspective of directly operated service as MB/DO. Since it does not have access to Transit agency A's records, it does not report any of Transit agency A's support activities.

Employee work hours (line 05, col b)	450,000
Full time employees (line 05, col c)	200
Part time employees (line 05, col d)	40

## Exhibit 9

### Employee Labor Classifications

*Transportation Administration and Support Labor (line 01):* (Administration) Employee hours for executive, professional, and supervisory transit system personnel engaged in vehicle operations. Activities include supervising station and terminal transportation, providing clerical support for transportation administration, instructing operators, and inspecting operator performance. Personnel include transportation managers, traffic managers, port captains, terminal managers, superintendents, and secretaries.

011 - Transportation administration and support

(Support) Employee hours for transit system personnel providing support in vehicle operation activities, i.e., controlling dispatch and vehicle movement, supervising and preparing schedules for transportation operations, and providing secretarial support for these activities.

012 - Revenue vehicle movement control

021 - Scheduling of transportation operations

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*Revenue Vehicle Operation Labor (line 02):* Employee hours for transit system personnel operating or working as crew members on revenue vehicles.

030 - Revenue vehicle operation

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*Ticketing and Fare Collection Labor (line 03):* Employee hours for transit system personnel engaged in ticketing and fare collection activities, i.e., printing, distributing, selling and controlling tickets, passes and tokens; pulling vaults from fare collection devices; transporting and counting cash, transfers and tokens; destroying used tickets and transfers; auditing and controlling fare collection; and providing the security, supervisory and clerical support for these activities.

151 - Ticketing and fare collection

---

*System Security Labor (line 04):* Employee hours for transit system personnel engaged in system security activities, i.e., patrolling revenue vehicles and passenger stations; patrolling and controlling access to yards, buildings and structures; monitoring security devices and reporting security breaches.

161 - System security

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## Exhibit 9

### Employee Labor Classifications (continued)

*Vehicle Maintenance Labor* (line 06): (Administration) Employee hours for executive, professional, secretarial, and supervisory transit system personnel engaged in vehicle maintenance. Activities include providing supervision and clerical support for the administration of vehicle maintenance, preparing maintenance records, providing technical training to vehicle maintenance personnel, and vehicle maintenance engineering. Personnel include vehicle maintenance managers, port engineers, service managers, secretarial staff, and personnel engaged in directing and supervising maintenance and repairs to transit vehicles.

#### 041 - Maintenance administration - vehicles

(Support) Employee hours for transit system personnel performing inspection and maintenance, vehicle maintenance of vehicles (minor repairs to vehicle components, making road calls, rebuilding and overhauling repairable components, and inspecting vehicles or components of vehicles on a scheduled preventive maintenance basis), performing servicing functions (cleaning, sweeping, washing, fueling, oiling, etc.) for revenue and service vehicles, and repairing damage to vehicles resulting from vandalism or accidents.

#### 051 - Servicing revenue vehicles

#### 061 - Inspection and maintenance of revenue vehicles

#### 062 - Accident repairs of revenue vehicles

#### 071 - Vandalism repairs of revenue vehicles

#### 081 - Servicing and fuel of service vehicles

#### 091 - Inspection and maintenance of service vehicles

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*Non-Vehicle Maintenance Labor* (line 07): (Administration) Employee hours for executive, professional, supervisory, and secretarial transit system personnel engaged in non-vehicle maintenance. Activities include supervising maintenance and repair to transit way and structures and to other buildings, grounds and equipment.

#### 042 - Maintenance administration - non-vehicle

(Support) Employee hours for transit system personnel providing maintenance support to executive, professional, and supervisory personnel, for inspecting, cleaning, repairing and replacing all components of: vehicle movement control systems; fare collection and counting equipment; roadway and track; structures, tunnels and subways; passenger stations; communication system; and garage, shop, operating station, general administration buildings, grounds and equipment. In addition, it includes support for the operation and maintenance of electric power facilities.

#### 101 - Maintenance of vehicle movement control systems

#### 111 - Maintenance of fare collection and counting equipment

#### 121 - Maintenance of roadway and track

#### 122 - Maintenance of structure, tunnels, and subways

#### 123 - Maintenance of passenger stations

#### 124 - Maintenance of operating station buildings, grounds, and equipment

#### 125 - Maintenance of garage and shop buildings, grounds, and equipment

#### 126 - Maintenance of communication system

#### 127 - Maintenance of general administration buildings, grounds, and equipment

#### 128 - Accident repairs of buildings, grounds, and equipment

#### 131 - Vandalism repairs of buildings, grounds, and equipment

#### 141 - Operation and maintenance of electric power facilities

## Exhibit 9

### Employee Labor Classifications (continued)

*General Administration Labor* (line 08): Employee hours for executive, professional, supervisory, and secretarial transit system personnel engaged in general management and administration activities.

- 145 - Preliminary transit system development
  - 162 - Customer services
  - 163 - Promotion
  - 164 - Market research
  - 165 - Injuries and damages
  - 166 - Safety
  - 167 - Personnel administration
  - 168 - General legal services
  - 169 - General insurance
  - 170 - Data processing
  - 171 - Finance and accounting
  - 172 - Purchasing and stores
  - 173 - General engineering
  - 174 - Real estate management
  - 175 - Office management and services
  - 176 - General management
  - 177 - Planning
  - 181 - General function
-

## Transit Agency Employee Form (404) Form Completion

Complete one form for each directly operated mode and for each purchased transportation mode. Because benefits differ greatly from one transit agency to another, report only hours worked for each labor classification. These are the hours for the individuals compensated in object class 501 labor on the Operating Expenses Form (301).

### **Type of Service: DO**

Report only the total number of hours worked by your employees (full and part time) for directly operated service. Report only the actual person count of your employees working for your directly operated service.

### **Type of Service: PT**

Report data for purchased transportation service included in your report; include your data on behalf of the purchased service. Report the work hours in col b, full time employees in col c, and part time employees in col d.

*Note:* Lines 01 through 05 correspond to the salaries and wages reported in expense object class 501 for the vehicle operations function. Lines 01 through 04 are optional information.

#### **Line 01**

col b: (Optional) Enter the employee work hours for transportation administration and support including dispatching, revenue vehicle movement control, and scheduling duties; and, including performing executive, professional, and supervisory duties.

col c,d: (Optional) Enter the person count of employees holding approved and filled positions at the end of the fiscal year while performing transportation administration and support including dispatching, revenue vehicle movement control, and scheduling duties; and, including performing executive, professional, and supervisory duties.

#### **Line 02**

col b: (Optional) Enter the work hours of employees operating or working as crew members on revenue vehicles.

col c,d: (Optional) Enter the person count of employees holding approved and filled positions at the end of the fiscal year while operating or working as crew members on revenue vehicles.

Line 03

col b: (Optional) Enter the work hours of employees for ticketing and fare collection including printing, distributing, selling and controlling tickets, passes and tokens; pulling vaults from fare collection devices; transporting and counting cash, transfers and tokens; destroying used tickets and transfers; and, auditing and controlling fare collection. Include providing supervision and clerical support for the fare collection, ticketing, counting and security duties.

col c,d: (Optional) Enter the person count of employees holding approved and filled positions at the end of the fiscal year while performing ticketing and fare collection including printing, distributing, selling and controlling tickets, passes and tokens; pulling vaults from fare collection devices; transporting and counting cash, transfers and tokens; destroying used tickets and transfers; and, auditing and controlling fare collection. Include providing supervision and clerical support for the fare collection, ticketing, counting and security duties.

Line 04

col b: (Optional) Enter the work hours of employees for system security including patrolling revenue vehicles and passenger stations; patrolling and controlling access to yards, buildings and structures; monitoring security devices and reporting security breaches. Report security duties associated with fare collection activities under ticketing and fare collection (line 03).

col c,d: (Optional) Enter the person count of employees holding approved and filled positions at the end of the fiscal year while performing system security including patrolling revenue vehicles and passenger stations; patrolling and controlling access to yards, buildings and structures; monitoring security devices and reporting security breaches. Report security duties associated with fare collection activities under ticketing and fare collection (line 03).

Line 05



This is an optional calculated field in Diskette Reporting. Enter data directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field; this will insert the calculated value.

col b: Enter the work hours of employees for vehicle operations including transportation administration and support; revenue vehicle operation; ticketing and fare collection; and system security.

col c,d: Enter the person count of employees holding approved and filled positions at the end of the fiscal year while performing vehicle operations including transportation administration and support; revenue vehicle operation; ticketing and fare collection; and system security.

*Note:* Line 06 corresponds to the salaries and wages reported in expense object classes 501 for the vehicle maintenance function.

Line 06

col b: Enter the work hours of employees directing, supervising and or performing inspection and maintenance activities, minor repairs, and servicing (cleaning, sweeping, washing, fueling, oiling) of transit vehicles.

col c,d: Enter the person count of employees holding approved and filled positions at fiscal year end while directing, supervising and or performing inspection and maintenance activities, minor repairs, and servicing (cleaning, sweeping, washing, fueling, oiling) of transit vehicles.

*Note:* Line 07 corresponds to the salaries and wages reported in expense object classes 501 for the non-vehicle maintenance function.

Line 07

col b: Enter the hours worked by employees of the transit agency directing, supervising and performing maintenance of buildings and grounds, roadways and track, fare collection and counting equipment, and revenue vehicle movement control systems.

col c,d: Enter the person count of employees holding approved and filled positions at the end of the fiscal year while directing, supervising and performing maintenance of buildings and grounds, roadways and track, fare collection and counting equipment, and revenue vehicle movement control systems.

*Note:* Line 08 corresponds to the salaries and wages reported in expense object classes 501 508 for the general administration function.

Line 08

col b: Enter the work hours of employees performing executive, professional, and supervisory general administrative duties.

col c,d: Enter the person count of employees holding approved and filled positions at the end of the fiscal year while performing executive, professional, and supervisory general administrative duties.

Line 09



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b-d: Enter the sum of lines 05 through 08.

Line 10

col b: Enter the total work hours of employees engaged in any aspect of a capital project. The labor cost is reimbursed under a capital grant on the Capital Funding Form (103), or is otherwise capitalized on the Operating Expenses Form (301) under object class 510.

col c,d: Enter the total actual person count of employees in approved and filled positions at the end of the fiscal year who are engaged in any aspect of a capital project. The labor cost is reimbursed under a capital grant on the Capital Funding Form (103), or is otherwise capitalized on the Operating Expenses Form (301) under object class 510.

Line 11



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col b-d: Enter the total of lines 09 and 10.

Transit Agency Employee Form (404) Check List:

- √ Did you report only the employee work hours (col b) and employees (col c and col d), whose expenses are included in object class 501?
- √ Did you calculate your actual person count for full (col c) and part time (col d) employees using approved and filled positions at the end of the fiscal year?
- √ Are the hours of part time employees (col d) included in the total employee work hours (col b)?
- √ Did you include employee work hours (col b)/person counts (cols c and d) on behalf of purchased transportation service, on the purchased transportation form?
- √ Do the labor expenses charged to the functions on the Operating Expenses Form (301) correspond to the labor classifications on this form? Report
  - Salaries and wages for vehicle operations employee work hours (lines 01 through 05) under the vehicle operations function;
  - Salaries and wages for vehicle maintenance employee work hours (line 06) under the vehicle maintenance function;
  - Salaries and wages for non-vehicle maintenance employee work hours (line 07) under the non-vehicle maintenance function; and
  - Salaries and wages for general administration employee work hours (line 08) under the general administration function.

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Transit Safety and Security

Form (405)

Page 1 of 2

Form not applicable

NTD ID

Form 005 Included

Mode

Type of Service

a	b	c	d	e	f	g	h	
Line No.	Safety Items	Incidents	Fatalities			Injuries		
			Patrons	Emps.	Others	Patrons	Emps.	Others
	<b>Collisions</b>							
01	Collisions with other vehicles							
01a	(at grade crossings)	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
02	Collisions with objects							
02a	(at grade crossings)	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
03	Collisions with people							
03a	(at grade crossings)	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
03b	(attempted/successful suicides)	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
	<b>Non-collisions</b>							
	<b>Derailments</b>							
04	Derailments/buses going off road							
	<b>Personal casualties</b>							
05	Parking facility							
06	Inside vehicle							
07	On right-of-way							
08	Boarding and alighting vehicle							
08a	(associated with lifts)	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
09	In stations/bus stops							
09a	(associated with escalators)	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
09b	(associated with elevators)	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
	<b>Fires (no thresholds)</b>							
10	In vehicles							
11	In stations							
12	Right-of-way & others							
13	<b>Total Transit Property Damage</b>			\$				

Date Prepared

Date Updated

Form not applicable

NTD ID

Form 005 Included

### Transit Safety and Security

Form (405)

Page 2 of 2

Required from transit agencies serving  
UZAs of 200,000 or more population.

Mode

Type of Service

Based on the Uniform Crime Reporting Handbook

a	b	c	d
Line No.	Security Items	In Vehicle	In Station
	<b>Part I Offenses (Reports)</b>		
	<b>Violent Crime</b>		
01	Homicide Patrons		
02	Employees		
03	Others		
04	Forcible Rape Patrons		
05	Employees		
06	Others		
07	Robbery Patrons		
08	Employees		
09	Others		
10	Aggravated Assault Patrons		
11	Employees		
12	Others		
	<b>Property Crime</b>		
13	Burglary		
14	Larceny/Theft Patrons		
15	Employees		
16	Others		
17	Motor Vehicle Theft Patrons		
18	Employees		
19	Others		
20	Arson		
	<b>Part II Offenses (Arrests)</b>		
21	Other Assaults		
22	Vandalism		
23	Sex Offenses		
24	Drug Abuse Violations		
25	Driving Under the Influence		
26	Drunkenness		
27	Disorderly Conduct		
28	Trespassing		
29	Fare Evasion		
30	Curfew and Loitering Laws		
31	<b>Total Transit Property Damage</b>	\$	

Date Prepared

Date Updated

## Transit Safety and Security Form (405)

The purpose of this form is to collect information about the safety and security of the transit agency.

### General Information

*Reporting Change:* Report data by mode and type of service. Submit one form for each directly operated mode and for each purchased transportation mode.

There are two pages for this form: Page 1 collects information about the safety of the transit agency and Page 2 collects information about the security of the transit agency. All transit agencies report safety data. Only those transit agencies who are in or serving an urbanized area (UZA) of 200,000 or more population as designated by the U. S. Bureau of the Census, report security data.

Report employee data for transit agency personnel only. These are the individuals who are compensated under object class 501 labor. For directly operated service, these are the employees of the transit agency. For purchased transportation service, these are the employees of the sellers included in your National Transit Database (NTD) report and your employees involved in safety or security incidents of the purchased service.

Report all safety data based on the reporting thresholds. Report safety incidents based on the first occurrence so that each safety incident appears on one line only. The only exception is for fires; report all non-arson fires.

Report security items by summarizing data collected under the Federal Bureau of Investigation's (FBI) Uniform Crime Reporting Program (1984). Report Type I offenses using the hierarchy rule for incident reports. Report Type II offenses only if there is an arrest.

### Safety Items

Report data by mode and type of service using accident and incident reports, not claims filed. Report all incidents resulting in an injury or fatality, and all incidents with transit property damage greater than \$1,000. Include incidents involving revenue vehicle operations, and incidents occurring in a yard or non-revenue service area involving work vehicles and service equipment. The only exception is for fires. Report all non-arson fires, even if there are no fatalities, injuries, or transit property damage greater than \$1,000. Report all non-arson fires, even if they are not the first occurrence but are the result of another safety incident.

Do not report injuries or deaths resulting from robberies, assaults, and other crimes and misdemeanors. Do not report trespassing or arson. Report these security items on page 2 of this form. Do not report injuries or deaths resulting from illness.

## Transit Terms

*Incidents:* Collisions, derailments, personal casualties, fires, and transit property damage greater than \$1,000, associated with transit agency revenue vehicles; all other facilities on the transit property; and service vehicles, maintenance areas and rights-of-way (ROW).

*Incident Reporting Thresholds:* For an incident to be reportable, it must involve a transit vehicle or occur on transit property, and result in death, injury, or transit property damage greater than \$1,000.

*Fatality:* A death confirmed within 30 days after an incident which occurs under the collision, derailment, personal casualty, or fire categories.

*Injury:* Any physical damage or harm to a person requiring medical treatment, or any physical damage or harm to a person reported at the time and place of occurrence. For employees, an injury includes incidents resulting in time lost from duty or any definition consistent with a transit agency's current employee injury reporting practice.

*Patron:* A person who intends to use or has used the transit system and is on property affiliated with the transit system within the limits of the law. An employee is not a patron.

*Employee:* An individual who is compensated by the transit agency and whose expense is reported in object class 501 labor.

*Other:* An individual who is neither a patron or employee of the transit agency.

*Passenger Parking Facility:* Parking garages and passenger and parking control buildings with attached fixtures, used for parking passenger automobiles while they use the transit agency's facilities. These parking facilities are either free or available for a fee.

*Passenger Station/Bus Stop:* The buildings and shelters, with all attached fixtures used as transit passenger station facilities. Additional passenger services are frequently available in these stations, (e.g. ticket/token/pass sales, transit malls, transfer facilities, intermodal terminals, depots, terminals and high-occupancy-vehicle facilities). This covers major terminals, wayside stations, passenger shelters, benches, and stop signs along a route.

### *Collisions:*

*Collisions with Other Vehicles:* An incident involving one or more transit agency vehicles and any other vehicle. Report collisions between rail cars from coupling operations. Report fatalities or injuries that occur inside the transit vehicle as well as fatalities or injuries that occur inside other involved vehicles. Report fatalities and injuries from incidents involving other vehicles under "Others." Other involved vehicles are vehicles not owned by the transit agency, e.g., car, truck, bicycle, motorcycle.

*Collisions with Objects:* An incident involving one or more vehicles from a transit agency with an obstacle (buildings, shopping carts and other objects on rights-of-way) other than vehicles or persons.

*Collisions with People:* An incident in which one or more persons are involved in a collision with a transit agency vehicle or attempted/successful suicides.

*Grade Crossings:* An intersection of highway roads, railroad tracks, or dedicated transit rail tracks that run either parallel or across mixed traffic situations with motor vehicles, light rail, commuter rail, heavy rail, trolleybus or pedestrian traffic. Collisions at grade crossings involving transit vehicles apply only to light rail, commuter rail, heavy rail or trolleybus.

*Derailments/Bus Going off Road:* A non-collision incident which occurs as a result of rolling equipment leaving the rail, or buses leaving the roadway, and for roll overs.

*Personal Casualties:*

*Parking Facility:* A non-collision incident in a transit agency parking facility in which one or more persons within the transit parking facility are injured or die.

*Inside Vehicle:* A non-collision incident (sudden braking, unexpected swerving) in which one or more persons within the transit vehicle are injured or die.

*On Right-of-Way:* A non-collision incident on transit agency right-of-way in which one or more persons on the right-of-way are injured or die. Include in this category a non-collision incident occurring in other transit agency property not included in parking facilities, vehicles, and stations and bus stops.

*Boarding and Alighting Vehicle:* A non-collision incident boarding or alighting a transit agency vehicle (slips, falls, door closings, lifts) in which one or more persons are injured or die. A boarding or alighting incident must involve physical contact between the passenger and the vehicle.

*In Stations/Bus Stops:* A non-collision incident (involving stairs, escalators, elevators, passageways, platforms) at a station or bus stop in which one or more persons are injured or die.

*Fires:* An incident involving uncontrolled combustion manifested by flame or smoke resulting in evidence of charring, melting, or other evidence of ignition of transit property.

*In Vehicles:* A fire occurring inside a transit agency vehicle.

*In Stations:* A fire occurring in a transit passenger station, bus shelter or bus stop.

*Right-of-Way and Others:* A fire occurring in transit agency right-of-way or other transit agency property.

*Transit Property:* All facilities which are directly controlled by a transit agency (transit agency is responsible for cleaning or maintaining) or provided to a transit agency for its use by another public or private entity (formal/informal agreement with the owner wherein services or facilities are provided to benefit the transit agency). This includes stations, exclusive rights-of-way, bus stops, and maintenance facilities.

*Transit Property Damage:* Any damage to transit property that requires the repair or replacement of transit agency vehicles or facilities (track, signals, buildings) to a state equivalent to that which existed prior to the incident.

## **Instructions**

Enter all data based on the first occurrence so that each safety incident appears on one line only. For example, if a fatality results from a collision involving a transit agency vehicle, enter the fatality under the collision category rather than the personal casualty category. Or, if an injury results from a fire inside a transit agency vehicle, enter the injury under the fire category. Whenever there are multiple events as a result of one incident, such as a collision with an object causing a derailment, report data based only on the first occurrence (the collision); and count all injuries and fatalities only once under the collision category.

All lines with letters provide more detailed information about the incident reported on the line above it. For example, a suicide which results from a person throwing oneself in front of a vehicle (line 03b) provides more information about the general category of Collisions with people (line 03). All data on lines with letters are subsets of the more general information; therefore, these data should be less than or equal to the information reported in the general category (for example, line 03b should be less than or equal to line 03).

*Employees:* Report employees involved in safety incidents for transit agency personnel only. These are the individuals who are compensated under object class 501 labor. If you are completing this form for purchased transportation service in your NTD report, include your employees involved in safety incidents of the purchased service. Do not report any employee safety data for purchased transportation service in a separate NTD report.

*Transit Property Damage:* Report the amount paid (or an estimate made for insurance purposes). In the case where replacement is necessary, report the depreciated replacement cost. Do not include the cost of clearing wreckage or damage to non-transit agency property.

Example 19 on page 400-42 describes how to report a safety incident.

## Example 19

### Safety Reporting

*Scenario 1:* A bus (MB) collides with an automobile at an intersection damaging both vehicles. The driver of the automobile dies at the scene of the accident, and the bus operator and two transit passengers report minor injuries. The damage to the bus is \$50,000 and to the automobile, \$7,500.

*Solution:*

- Classify the incident as a collision with other vehicles on line 01.
- Report 1 incident in col b, 1 fatality to others (driver of the automobile) in col e, 2 injuries to patrons (transit passengers) in col f, and 1 injury to employees (bus operator) in col g.
- Report the transit property damage of \$50,000 on line 13.

*Scenario 2:* A heavy rail (HR) train suddenly stops and several passengers are thrown from their seats. Two passengers report injuries. No transit property damage occurs.

*Solution:*

- Classify the incident as a personal casualty inside vehicle on line 06.
- Report 1 incident in col b and 2 injuries to patrons in col f.

*Scenario 3:* Vandals start a fire in a trash container at a light rail (LR) station. A ticket seller extinguishes the fire before it causes any transit property damage or injuries and fatalities.

*Solution:* Do not report the incident. The incident is a misdemeanor reportable as a security item rather than a safety item.

*Scenario 4:* A patron's car starts on fire in the light rail (LR) station parking lot. There are no injuries, fatalities and only minor property damage.

*Solution:* Do not report the incident. The fire did not involve transit agency property.

*Note:* For every incident reported in col b, you may not have a resulting injury or fatality. But if you report an injury or fatality, you must also report the incident (accident) that caused the injury or fatality. One incident may result in one or several injuries and fatalities. A large number of collisions with vehicles or objects also indicates the probability of transit property damage which must be reported.

Required from transit agencies serving  
UZAs of 200,000 or more population.

## Security Items

Report data by mode and type of service by summarizing data from the FBI Uniform Crime Reporting (UCR) Program. The definitions and instructions below are taken from the FBI *Uniform Crime Reporting Handbook*, 1984. There are two categories of offenses:

- Part I Offenses are the most serious. Because of the nature of these crimes and frequency of occurrence, the FBI uses these to compile a national Crime Index. These offenses are reported based on records of calls for service, complaints, and/or investigations. Offense counts are recorded, not findings of a court, coroner, jury, or decision of a prosecutor since these crime statistics are intended to assist in identifying the law enforcement problem. Part I Offenses are either crimes against persons or crimes against property.
- Part II Offenses are less serious crimes. Offense counts are recorded based on arrests made.

Part I and Part II offenses may be either felonies or misdemeanors.

*Hierarchy Rule:* If several offenses are committed at the same time by a person or a group of persons, this is called a multiple offense. As a general rule, a multiple-offense requires classifying each of the offenses occurring and determining which of them are Part I crimes. The Part I crimes are then reviewed according to the following hierarchy:

1. Homicide
2. Forcible rape
3. Robbery
4. Aggravated assault
5. Burglary
6. Larceny/theft (except motor vehicle theft)
7. Motor vehicle theft
8. Arson.

The hierarchy rule requires counting only the highest offenses on the list and ignoring all others. The only exception is arson. Arson is always reported even in multiple offense situations.

Report all transit property damage as a result of Part I and Part II offenses, including transit property losses and damages from robbery, burglary and theft. There is no dollar threshold.

## Transit Terms

*Patron:* A person who intends to use or has used the transit system and is on property affiliated with the transit system within the limits of the law. An employee is not a patron.

*Employee:* An individual who is compensated by the transit agency and whose expense is reported in object class 501 labor.

*Other:* An individual who is neither a patron nor an employee of the transit agency.

*Passenger Station/Bus Stop:* The buildings and shelters with all attached fixtures used as transit passenger station facilities. Additional passenger services are frequently available in these stations, (e.g. ticket/token/pass sales, transit malls, transfer facilities, intermodal terminals, depots, terminals and high-occupancy-vehicle facilities). This covers major terminals, wayside stations, passenger shelters, benches, and stop signs along a route.

### *Part I Offenses (Reports):*

*Homicide:* The killing of one or more human beings by another. This includes murder, non-negligent manslaughter and manslaughter by negligence.

*Forcible Rape:* The carnal knowledge of a female forcibly and against her will. This includes assault to rape or attempt to rape.

*Robbery:* The taking or attempting to take anything of value from the care, custody, or control of a person or persons by force or threat of force or violence and/or by putting the victim in fear. The use or threat of force includes firearms, knives or cutting instruments, other dangerous weapons (clubs, acid, explosives), and strong-arm techniques (hands, fists, feet).

*Aggravated Assault:* An unlawful attack by one person upon another for the purpose of inflicting severe or aggravated bodily injury. This type of assault usually is accompanied by the use of a weapon or by means likely to produce death or great bodily harm.

*Burglary:* The unlawful entry of a structure to commit a felony or a theft. This includes offenses known locally as burglary (any degree), unlawful entry with intent to commit a larceny or felony, breaking and entering with intent to commit a larceny, housebreaking, safe-cracking, and all attempts at these offenses.

*Larceny/Theft:* The unlawful taking, carrying, leading, or riding away of property from the possession or constructive possession of another. This includes pocket-picking, purse-snatching, shoplifting, thefts from motor vehicles, thefts of motor vehicle parts and accessories, theft of bicycles, theft from buildings, theft from coin-operated devices or machines, and all other theft not specifically classified.

*Motor Vehicle Theft:* The theft or attempted theft of a motor vehicle. A motor vehicle is a self-propelled vehicle that runs on the surface of land and not on rails. Examples of motor vehicles are automobiles, trucks, buses, motor cycles, motor scooters, etc.

*Arson:* To unlawfully and intentionally damage, or attempt to damage, any real or personal property by fire or incendiary device.

*Part II Offenses (Arrests):*

*Other Assault:* An unlawful attack or attempt by one person upon another where no weapon was used or which did not result in serious or aggravated injury to the victim. This includes simple assault, minor assault, assault and battery, injury by culpable negligence, intimidation, coercion, hazing, and all attempts to commit these offenses.

*Vandalism:* The willful or malicious destruction, injury, disfigurement, or defacement of any public or private property, real or personal, without consent of the owner or person having custody or control by cutting, tearing, breaking, marking, painting, drawing, covering with filth, or any other such means as may be specified by local law.

*Sex Offenses:* Any sexual acts except forcible rape, prostitution, and commercialized vice. This includes offenses against chastity, common decency, morals, and the like, such as: adultery and fornication, buggery, incest, indecent exposure, indecent liberties, seduction, sodomy or crime against nature, statutory rape (no force), and all attempts to commit any of the above.

*Drug Abuse Violations:* Arrests requested based on the narcotics used. This includes all arrests for violations of State and local laws, specifically those relating to the unlawful possession, sale, use, growing, manufacturing, and making of narcotic drugs.

*Driving Under the Influence (DUI):* The driving or operating of any vehicle or common carrier while drunk or under the influence of liquor or narcotics.

*Drunkennes:* Arrests for all offenses of drunkenness which is the consumption of alcoholic beverages to the extent that one's mental faculties and physical coordination are substantially impaired. This includes drunkenness, drunk and disorderly, common or habitual drunkard, and intoxication.

*Disorderly Conduct:* All charges of committing a breach of the peace. This includes, affray; unlawful assembly; disturbing the peace; disturbing meetings; disorderly conduct in State institutions, at court, at fairs, on trains or public conveyances, etc.; blasphemy, profanity, and obscene language; desecrating the flag; refusing to assist an officer; and all attempts to commit any of the above.

*Trespass:* To unlawfully enter land, a dwelling, or other real property.

*Fare Evasion:* The unlawful use of transit facilities by riding without paying the applicable fare.

*Curfew and Loitering Laws:* All arrests for violations of local curfew or loitering ordinances where such laws exist.

*Transit Property:* All facilities which are directly controlled by a transit agency (transit agency is responsible for cleaning or maintaining) or provided to a transit agency for its use by another public or private entity (formal/informal agreement with the owner wherein services or facilities are provided to benefit the transit agency). This includes stations, exclusive rights-of-way, bus stops, and maintenance facilities.

*Transit Property Damage:* Any damage to transit property that requires the repair or replacement of transit agency vehicles or facilities (track, signals, buildings) to a state equivalent to that which existed prior to the incident.

## **Instructions**

Enter all data by summarizing data from the FBI Uniform Crime Reporting Program. Follow the definitions and instructions in the *FBI Uniform Crime Reporting Handbook*, 1984.

*Employees:* Report employees involved in security incidents for transit agency personnel only. These are the individuals who are compensated under object class 501 labor. If you are completing this form for purchased transportation service in your NTD report, include your employees involved in security incidents of the purchased service. Do not report any employee security data for purchased transportation service in a separate NTD report.

*Multiple Offenses:* Follow the hierarchy rule (Part I Offenses) for reporting multiple offenses.

*Motor Vehicle Theft:* Count each motor vehicle theft as a separate occurrence, even if more than one vehicle was stolen during the same incident.

*Arson:* Report all arson as a separate incident, even if it occurred as part of a multiple offense.

*Transit Property Damage:* Report the amount paid (or an estimate made for insurance purposes). In the case where replacement is necessary, report the depreciated replacement cost. Do not include the cost of clearing wreckage or damage to non-transit agency property. Include transit property losses and damages from robbery, burglary and theft.

Example 20 on page 400-47 describes how to report a security incident.

## Example 20

### Security Reporting

*Scenario 1:* A patron is attacked at Hamlet's Mantua light rail station and dies. Two transit employees who observe the attack come running to provide assistance, and are also attacked and suffer injuries.

*Solution:* Since a person died, this is a homicide of a patron. Although the same incident involves injuries, the hierarchy rule applies. Report 1 incident on line 01, col c for LR/DO.

*Scenario 2:* Four patrons reported that their personal automobiles were stolen from the Mantua light rail park-n-ride lot during the 1996 Report Year. One of the patrons was mugged first.

*Solution:* Three incidents involved only a motor vehicle theft. The other motor vehicle theft incident also involved robbery in the mugging. The first three incidents are motor vehicle thefts. The fourth incident is classified as a robbery under the hierarchy rule. Report 3 incidents on line 17, col d and 1 incident on line 07, col d for LR/DO.

*Scenario 3:* Hamlet's Transit Police made 16 arrests during the 1996 Report Year for disorderly conduct on the light rail system: 3 were in revenue vehicles, 10 were in stations, and 3 were on other transit property.

*Solution:* These are Part II offenses. Since arrests were made, all are reported. Report on line 27, 3 in col b, 10 in col c, and 3 in col d for LR/DO.

*Scenario 4:* Hamlet's Transit Police reported 15 incidents of fare evasion on the light rail system; fines were imposed but no arrests were made.

*Solution:* These are Part II offenses. Since no arrests were made, do not report.

*Scenario 5:* Hamlet's administrative offices are burglarized by unknown persons. They steal office equipment and set fire to the building to cover the theft.

*Solution:* This is a multiple offense crime: burglary, larceny/theft, and arson. The hierarchy rule applies to the burglary and larceny/theft. Since arson is involved, this is also reported. The crime occurs in the administrative offices and is not associated with any one mode.

- Select a mode (we chose LR) to report under and submit a Supplemental Information Form (005) describing the incident. Report the theft as a crime against employees.
- Report 1 on line 13 col d, and 1 on line 20, col d.

## Transit Safety and Security Form (405) Form Completion

Complete one form for each directly operated mode and for each purchased transportation mode.

### Type of Service: DO

Report data only for your directly operated service.

### Type of Service: PT

Report data for purchased transportation service included in your report; include your data on behalf of the purchased service.

### Safety Incidents (Page 1)

*Note:* Enter data into the appropriate column for each line using the following instructions.

col b: Enter safety incidents involving transit agency vehicles and property in the appropriate category of collisions, non-collisions or fires.

col c: Enter patron fatalities resulting from the safety incidents reported in col b.

col d: Enter employee fatalities resulting from the safety incidents reported in col b.

col e: Enter fatalities to others (not patrons nor employees) resulting from the safety incidents reported in col b.

col f: Enter patron injuries resulting from the safety incidents reported in col b.

col g: Enter employee injuries resulting from the safety incidents reported in col b.

col h: Enter injuries to others (not patrons nor employees) resulting from the safety incidents reported in col b.

Line 01: Enter collisions involving transit agency vehicles and any other vehicles, on or off transit property, if they result in a fatality, injury, or transit property damage greater than \$1,000.

Line 01a: If any of the collisions with other vehicles occurred at grade crossings, enter again the number of incidents, fatalities and injuries. Enter data only for LR, CR, HR and TB modes. This number should be less than or equal to the number on line 01.

- Line 02: Enter collisions of transit agency vehicles with objects (buildings, shopping carts and other objects on right-of-way) if they result in a fatality, injury, or transit property damage greater than \$1,000.
- Line 02a: If any of the collisions with objects occurred at grade crossings, enter again the number of incidents, fatalities and injuries. Enter data only for LR, CR, HR and TB modes. This number should be less than or equal to the number on line 02.
- Line 03: Enter collisions of transit agency vehicles with people if they result in a fatality, injury, or transit property damage greater than \$1,000.
- Line 03a: If any of the collisions with people occurred at grade crossings, enter again the number of incidents, fatalities and injuries. Enter data only for LR, CR, HR and TB modes. This number should be less than or equal to the number on line 03.
- Line 03b: If any of the collisions with people were a result of an attempted or successful suicide, enter again the number of incidents, fatalities and injuries. This number should be less than or equal to the number on line 03.
- Line 04: Enter transit agency vehicles leaving the road or track, if the incidents result in a fatality, injury, or transit property damage greater than \$1,000.
- Line 05: Enter non-collision incidents occurring in parking facilities and resulting in a fatality or injury.
- Line 06: Enter non-collision incidents occurring inside transit agency vehicles (sudden braking, unexpected swerving) and resulting in a fatality or injury.
- Line 07: Enter non-collision incidents occurring in transit right-of-way and resulting in a fatality or injury.
- Line 08: Enter non-collision incidents occurring in boarding or alighting a transit vehicle (slips, falls, door closings) and resulting in a fatality or injury.
- Line 08a: If any of the boarding and alighting incidents were associated with lifts or ramps on the transit agency vehicle, enter again the number of incidents, fatalities and injuries. This number should be less than or equal to the number on line 08.
- Line 09: Enter non-collision incidents (involving stairs, escalators, elevators, passage ways, platforms) occurring in transit stations or at bus stops, and resulting in a fatality or injury.
- Line 09a: If any of the personal casualties occurring in transit stations or bus stops were associated with escalators, enter again the number of incidents, fatalities and injuries. This number should be less than or equal to the number on line 09.

- Line 09b: If any of the personal casualties occurring in transit stations or bus stops were associated with elevators, enter again the number of incidents, fatalities and injuries. This number should be less than or equal to the number on line 09.
- Line 10: Enter all fires occurring in transit agency vehicles regardless of the dollar amount of damage or whether there is a fatality or injury.
- Line 11: Enter all fires occurring in stations regardless of the dollar amount of damage or whether there is a fatality or injury.
- Line 12: Enter all fires occurring in rights-of-way and other non-station locations regardless of the dollar amount of damage or whether there is a fatality or injury.
- Line 13: Enter the amount paid, or an estimate made for insurance purposes, during this fiscal year to repair or replace transit agency vehicles and facilities (track, signals, buildings) to a state equivalent to that which existed prior to the incident. In cases where replacement of an older vehicle is necessary report the depreciated value not the cost of buying a new vehicle. Do not include the cost of clearing wreckage or damage to non-transit agency revenue vehicles.

## Security Items (Page 2)

This page is only for those transit agencies which serve an urbanized area (UZA) of 200,000 or more population as designated by the U. S. Bureau of the Census.

*Note:* Part I Offenses (lines 01 through 20) are reported if an incident report is filed. Enter data into the appropriate column for each line using the following instructions.

col b: Enter security incidents occurring in transit agency vehicles.

col c: Enter security incidents occurring in transit stations.

col d: Enter security incidents occurring in or on other transit agency property.

*Note:* Lines 01 through 12 are violent crimes involving force or the threat of force against the victim (Part I Offenses). Homicide, forcible rape and aggravated assault are all crimes against persons. Robbery is a crime against property involving the use or threat of force against the victim.

Line 01: Enter all incidents of homicide of transit patrons including murder, non-negligent manslaughter and manslaughter by negligence.

Line 02: Enter all incidents of homicide of transit agency employees including murder, non-negligent manslaughter and manslaughter by negligence.

- Line 03: Enter all incidents of homicide of other persons (non-patrons, non-employees) including murder, non-negligent manslaughter and manslaughter by negligence.
- Line 04: Enter all incidents of forcible rape of transit patrons.
- Line 05: Enter all incidents of forcible rape of transit agency employees.
- Line 06: Enter all incidents of forcible rape of other persons (non-patrons, non-employees).
- Line 07: Enter all incidents of robbery of transit patrons.
- Line 08: Enter all incidents of robbery of transit agency employees.
- Line 09: Enter all incidents of robbery of other persons (non-patrons, non-employees).
- Line 10: Enter all incidents of aggravated assault against transit patrons.
- Line 11: Enter all incidents of aggravated assault against transit agency employees.
- Line 12: Enter all incidents of aggravated assault against other persons (non-patrons, non-employees).

*Note:* Lines 13 through 20 are crimes against property which do not involve the use or threat of force (Part I Offenses).

- Line 13: Enter all incidents of burglary occurring in transit agency vehicles, stations or other transit property.
- Line 14: Enter all incidents of larceny/theft against transit patrons.
- Line 15: Enter all incidents of larceny/theft against transit agency employees.
- Line 16: Enter all incidents of larceny/theft against other persons (non-patrons, non-employees).
- Line 17: Enter all incidents of motor vehicle theft of vehicles belonging to transit patrons.
- Line 18: Enter all incidents of motor vehicle theft of vehicles belonging to transit agency employees.
- Line 19: Enter all incidents of motor vehicle theft of vehicles belonging to other persons (non-patrons, non-employees).

Line 20: Enter all incidents of arson occurring in transit agency vehicles, stations or other transit property. Report all arson incidents even if they occurred as part of a multiple offense.

*Note:* Part II Offenses (lines 21 through 30) are reported only if an arrest is made. Enter data into the appropriate column for each line using the following instructions.

Line 21: Enter all arrests for other assaults. These are all non-aggravated assaults and do not include the use of a weapons or serious injury to the victim.

Line 22: Enter all arrests for vandalism.

Line 23: Enter all arrests for sex offenses.

Line 24: Enter all arrests for drug abuse violations.

Line 25: Enter all arrests for driving under the influence of alcohol or drugs.

Line 26: Enter all arrests for drunkenness.

Line 27: Enter all arrests for disorderly conduct.

Line 28: Enter all arrests for trespassing.

Line 29: Enter all arrests for fare evasion.

Line 30: Enter all arrests for violations of curfew and loitering laws.

Line 31: Enter the total transit property damage associated with any of the Part I and Part II offenses reported on lines 01 through 30. Enter the amount paid, or an estimate made for insurance purposes, during this fiscal year to repair or replace transit agency vehicles and facilities (track, signals, buildings) to a state equivalent to that which existed prior to the incident.

Transit Safety and Security Form (405) Check List:

- ✓ Did you base safety data on accident/incident reports, not claims filed?
- ✓ Did you report all safety incidents of collisions, derailements and personal casualties involving transit vehicles and transit property that meet the reporting thresholds (injury, fatality, or transit property damage greater than \$1,000)?
- ✓ Did you report all safety information contained in brackets as a subset of the line above it?
- ✓ Did you report all safety incidents of fires (excluding arson) regardless of the dollar amount of damage?
- ✓ If you reported a personal casualty injury or a fatality, did you also report the safety incident that caused the injury or fatality?
- ✓ You are required to file security data if your transit agency is in or serves an UZA of 200,000 or more population.
- ✓ Did you complete the security portion of this form (page 2) by summarizing the data filed with the FBI *Uniform Crime Reporting Handbook*, 1984?
- ✓ Did you base reporting of all Part I security offenses on incident reports filed?
- ✓ Did you base reporting of all Part II security offenses on reports made?
- ✓ Did you follow the hierarchy rules for reporting security data?
- ✓ Did you report each arson incident even if it occurred as part of a multiple offense?

Transit Agency Service  
Form (406)

Form not applicable  
NTD ID   
 Form 005 included

Mode   
Type of Service

Line No.	Item	Average Weekday			Average Weekday Total	Average Saturday Total	Average Sunday Total	Annual Total	Line No.
		AM Peak	Midday	PM Peak					
01	Maximum service vehicles Vehicles operated in maximum service Vehicles available for maximum service	<	<	<	>	>	>		01
02		<	<	<	>	>	>		02
03	Limits of service Time service begins Time service ends	<	<	<	>	>	>		03
04		<	<	<	>	>	>		04
05	Service supplied (Non-Rail Modes) Number of vehicles in operation Total actual vehicle miles Total actual vehicle hours Total actual vehicle revenue miles Total actual vehicle revenue hours Total scheduled vehicle revenue miles Charter service hours School bus hours	<	<	<	>	>	>		05
06		<	<	<	>	>	>		06
07		<	<	<	>	>	>		07
08		<	<	<	>	>	>		08
09		<	<	<	>	>	>		09
10		<	<	<	>	>	>		10
11		<	<	<	>	>	>		11
12		<	<	<	>	>	>		12
13	Service Supplied (Rail Modes) Number of trains in operation Number of passenger cars in operation Total actual train miles Total actual train hours Total actual train revenue miles Total actual train revenue hours Total actual passenger car miles Total actual passenger car revenue miles Total scheduled passenger car revenue miles Total actual passenger car hours Total actual passenger car revenue hours	<	<	<	>	>	>		13
14		<	<	<	>	>	>		14
15		<	<	<	>	>	>		15
16		<	<	<	>	>	>		16
17		<	<	<	>	>	>		17
18		<	<	<	>	>	>		18
19		<	<	<	>	>	>		19
20		<	<	<	>	>	>		20
21		<	<	<	>	>	>		21
22		<	<	<	>	>	>		22
23		<	<	<	>	>	>		23
24	Service consumed Unlinked passenger trips ADA-related unlinked passenger trips Passenger miles	<	<	<	>	>	>		24
24a		<	<	<	>	>	>		24a
25		<	<	<	>	>	>		25
26	Service operated (days) Days scheduled operated Days not operated due to strikes Days not operated due to officially declared emergencies	<	<	<	>	>	>		26
27		<	<	<	>	>	>		27
28		<	<	<	>	>	>		28

Date Prepared

Date Updated

## Transit Agency Service Form (406)

The purpose of this form is to report service characteristics for all modes including vehicles required for annual maximum service, time periods of service, service supplied and consumed, and days operated.

### General Information

*Reporting Change:* Report the annual total of unlinked passenger trips attributable to Americans with Disabilities Act (ADA) compliance requirements.

Report data by mode and type of service. Submit one form for each directly operated mode and for each purchased transportation mode. A seller operating 100 or more vehicles in annual maximum service across all mode must file a separate National Transit Database (NTD) report.

Report data for maximum service vehicles during the peak season of the year. Report data for limits of service, service supplied, service consumed, and service operated for an average weekday, Saturday, and Sunday and for the annual total. For demand response or other service with no peak periods, complete only the average weekday, Saturday, Sunday and annual total cols f through i. Report data for limits of service using the 2400 hour military time clock.

*Route Deviation:* Report fixed route deviations in bus service as bus mode. For bus service scheduled to leave point A at a specified time and scheduled to arrive at point B at a specified time, the extent of the deviation between the two points, for whatever purpose including an ADA eligible trip, is bus mode for all service supplied, service consumed and operating cost data.

*Service Consumed:* Report unlinked passenger trips and passenger miles using a statistically valid sampling technique or a 100 percent count, or your sampling waiver. A transit agency may use any data sampling technique, by mode and type of service, that meets 95 percent confidence and 10 percent precision levels. For purchased transportation services in your report, you may do one sample across multiple contracts for the same mode of service. Please refer to pages 400-62 through 400-66 for more information.

*Vehicles Operated in and Available for Maximum Service:* For commuter rail, report both passenger cars and the locomotives used to pull them. Report locomotives whether or not they are used to carry passengers in revenue service. These vehicles correlate to the revenue vehicles reported on the Revenue Vehicle Inventory Form (408).

### Transit Terms

*Vehicles Operated in Maximum Service:* The number of revenue vehicles operated to meet the annual maximum service requirement. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Vehicles operated in maximum service exclude atypical days or one-time special events.

*Vehicles Available for Maximum Service:* The number of revenue vehicles available to meet the annual maximum service requirement. Vehicles available for maximum service include spares, out-of-service vehicles, and vehicles in or awaiting maintenance, but exclude vehicles awaiting sale and emergency contingency vehicles.

*Spare Vehicles:* The revenue vehicles available to the transit agency to accommodate routine and heavy maintenance requirements, as well as unexpected vehicle breakdowns or accidents, while preserving scheduled service operations.

*Average Weekday:* A representative weekday in the operation of the transit agency computed as the mathematical average of several typical weekdays selected at random throughout the year. A typical weekday is one where there are no anomalies such as high ridership due to extra service added for a convention, or low ridership due to a snowstorm. Average Saturday and Sunday data, including holiday service, are determined the same way.

*Time Service Begins:* Start of morning transit service, i.e., the time when a revenue service vehicle leaves the garage or point of dispatch.

*Time Service Ends:* End of night transit service, i.e., the time when a revenue service vehicle returns to the garage or point of dispatch.

*A.M. Peak Period:* The period in the morning when additional services are provided to handle higher passenger volumes. The period begins when normal, scheduled headways are reduced and ends when headways return to normal.

*P.M. Peak Period:* The period in the afternoon or evening when additional services are provided to handle higher passenger volumes. The period begins when normal headways are reduced and ends when headways are returned to normal.

*Midday Period:* The period between the end of the a.m. peak and the beginning of the p.m. peak.

*Service Supplied:* The amount of service actually made available to prospective passengers. Service supplied is measured in vehicles, miles and/or hours that were operated.

*Actual Service:* The total service operated during each time period. Actual service excludes missed trips and service interruptions (e.g., strikes, emergency shutdowns), but includes deadheading. Actual service is measured by vehicles in service, in miles and/or hours.

*Revenue Service:* The time when a vehicle is available to the general public and there is a reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contractual arrangement. Vehicles operated in fare free service are considered in revenue service. Revenue service excludes deadhead, school bus, and charter service.

*Deadhead:* The miles and hours that a vehicle travels when out of revenue service. Deadhead includes leaving or returning to the garage or yard facility, or changing routes and when there is no reasonable expectation of carrying revenue passengers. However, deadhead does not include charter service, school bus service, operator training, or maintenance training. For non-scheduled, non-fixed-route service (demand response), deadhead also includes the travel between the dispatching point and passenger pick-up or drop-off.

*Scheduled Revenue Service:* The total service scheduled to be provided for picking up and discharging passengers. Scheduled revenue service is computed from internal transit agency planning documents (e.g., run paddles, trip tickets and public timetables), and includes the whole trip (e.g., deadhead, layover/recovery, and actual picking up and discharging of passengers). Scheduled service excludes service interruptions and special additional services.

*Charter Service:* A vehicle hired for exclusive use that does not operate over a regular route, on a regular schedule and is not available to the general public.

*School Bus Service:* The operation of buses exclusively to carry school passengers to and from their schools.

*Actual Vehicle Miles/Hours:* The miles/hours a vehicle travels while in revenue service (actual vehicle revenue miles/hours) plus deadhead miles/hours. For rail vehicles, vehicle miles/hours refer to passenger car miles/hours. Actual vehicle miles/hours exclude miles and hours for charter services, school bus service, operator training and maintenance testing.

*Vehicle Revenue Miles/Hours:* The miles/hours a vehicle travels while in revenue service. A transit vehicle is in revenue service only when the vehicle is available to the public and there is a reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contractual arrangement. This does not imply that a cash fare must be paid. Vehicles operated in free fare service are considered in revenue service. Vehicle revenue miles/hours exclude travel to and from storage facilities, training operators prior to revenue service, road tests and deadhead travel, as well as school bus and charter services.

*Charter Service Hours:* The total hours traveled/operated by a revenue vehicle while in charter service. Charter service hours include hours traveled/operated while carrying passengers for hire, plus associated deadhead hours.

*School Bus Hours:* The vehicle hours of travel by a revenue vehicle while serving as a school bus. School bus hours are only hours where a bus is primarily or solely dedicated to carrying school passengers.

*Service Consumed:* The amount of service actually used by passengers which is measured by unlinked passenger trips and passenger miles.

*Unlinked Passenger Trips:* The number of passengers who board public transportation vehicles. A passenger is counted each time he/she boards a vehicle even though he/she may be on the same journey from origin to destination.

*ADA-Related Unlinked Passenger Trips:* The number of passengers who board public transportation vehicles associated or attributed to ADA compliance requirements. This is a subset of the total number of unlinked passenger trips.

*Passenger Miles:* The cumulative sum of the distances ridden by each passenger.

*Sampling:* A statistical technique for the collection of passenger mile data. The sampling technique may be one of the FTA approved procedures or an alternative methodology which meets FTA's requirements for statistical reliability (95% confidence and 10% precision).

*Qualified Statistician:* An individual with a working knowledge and education/background in statistics who determines if techniques for passenger mile data collection meet FTA's requirements for statistical reliability (95% confidence and 10% precision).

*Route Deviation:* Revenue vehicles which deviate from fixed routes on a discretionary basis. Commonly used to supplement demand response services, in order to minimize service delays and to more cost effectively use resources.

## **Instructions**

*Route Deviation:* Report fixed route deviations in bus service as bus mode. For bus service scheduled to leave point A at a specified time and scheduled to arrive at point B at a specified time, the extent of the deviation between the two points, for whatever purpose including an ADA eligible trip, is bus mode for all service supplied, service consumed and operating cost data.

*Average Weekday, Saturday and Sunday Total:* Report average day data in cols f through h. Compute an average day by randomly selecting several days throughout the year and excluding any atypical days. See Example 21 on page 400-59.

## Example 21

### Computing Average Weekday Data

#### *Approach 1*

- Select several typical days of service throughout the year.
- Compute the arithmetical average of these typical days.

*Example:* Hamlet MB/DO, number of vehicles in operation on an average weekday.

- 9 months x 202 buses = 1818
- 3 months x 186 buses = 558
- 2376 buses/12 months = 198 buses for average weekday

#### *Approach 2*

- Accumulate actual data by weekday, Saturday and Sunday for each day of service.
- Compute the arithmetical average.

*Example:* Hamlet MB/DO, number of vehicles in operation on Sundays.

- 26 Sundays x 63 buses = 1638
- 26 Sundays x 55 buses = 1430
- 2 Holidays/Sunday service x 58 buses = 116
- 3184 buses ÷ 54 days ≈ 59 buses for an average Sunday

*Annual Total:* Report annual total data in col i. Include extra service for atypical days if the service is available to the general public (e.g., special services or one-time events) in the calculation of annual totals. You may compute annual totals by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated by the corresponding data for an average weekday, Saturday, and Sunday, and adding in any extra service. See Example 22 on page 400-60.

## Example 22

### Computing Annual Total Data

*Example:* Hamlet MB/DO Actual vehicle miles (line 06)

#### *Approach 1*

- Determine the number of weekdays, Saturdays and Sundays that service was operated (line 26): 254 Weekdays (col f), 52 Saturdays (col g) and 59 Sundays (col h).
- Add the number of weekdays 254 multiplied by the average weekday data 32,200 (col f) = 8,178,800; plus, the number of Saturdays 52 multiplied by the average Saturday data 18,300 (col g) = 951,600; plus, the number of Sundays 59 multiplied by the average Sunday data 14,200 (col h) = 837,800 for a total = 9,968,200 actual vehicle miles.
- Add in extra service 300,000. The annual total (col i) = 10,268,200 actual vehicle miles.

#### *Approach 2*

- Determine the number of weekdays, Saturdays and Sundays that service was operated (line 26): 254 Weekdays, 52 Saturdays and 59 Sundays.
- For all days that service was operated, accumulate all data by weekday 8,125,300; Saturday 984,500; and, Sunday 858,400 from your records including any extra services 300,000.
- The annual total (col i) = 10,268,200 actual vehicle miles.

**Actual Vehicle Miles and Hours:** Report the actual vehicle miles and hours computed as the miles and hours traveled by vehicles in revenue service plus deadhead miles and hours. Do not include items such as charter services, school bus service, operator training, or maintenance testing. Subtract missed runs and other service interruptions if estimating actual service from scheduled service. Average weekday data are the sum of the service offered during all time segments of a typical weekday. Include in the annual total, actual data for atypical days (extra service).

If you report vanpool services, include travel to or from maintenance facilities or for the driver's personal use (deadhead) in actual vehicle miles and hours.

**Actual Vehicle Revenue Miles and Hours:** If you report vanpool services and count the driver as a passenger, vehicle revenue miles and hours include travel from the driver's home to the final destination and return.

*Reporting Demand Response Service:* If you report demand response service, vehicle revenue miles and vehicle revenue hours include all travel and time from the point of the first passenger pick up to the last passenger drop-off, as long as the vehicle does not return to the dispatching point. Vehicle revenue miles and vehicle revenue hours include the distance and time to pick up the next passenger. Exhibit 10 on page 400-62 illustrates how to accumulate hours and miles for a vehicle in demand response service.

*Scheduled Vehicle Revenue Miles:* Report the mileage computed directly from your schedules, excluding any service interruptions or special additional services. Average weekday data are the sum of the scheduled service offered during all time segments of a typical weekday. For non-scheduled services, i.e., demand response, jitney, publico and vanpool, leave blank.

*Service Consumed:* Report unlinked passenger trips and passenger miles using an approved FTA technique, a statistically valid alternative sampling technique, a 100 percent count, or use your sampling waiver (self-certified in the Chief Executive Officer Certification). If you report vanpool services, you may substitute actual rider counts for sampling. Compute passenger miles for each rider using his/her actual trip length. Count the driver as a passenger if he makes a work trip or has another trip purpose and does not receive wages.

*Passenger Mile Sampling Waiver:* If you have a waiver for passenger mile data, you may report the previous year's data for both passenger miles and unlinked passenger trips. Or, you may report estimated data for intermediate years using the average trip length factor derived from the sample drawn each third or fifth year, as applicable, multiplied by a 100 percent count or sample of unlinked passenger trips.

If you have a sampling waiver for passenger mile data, submit a Supplemental Information Form (005) describing how you estimated passenger mile data.

*Service Operated:* For both strikes and officially declared emergencies, you may expand the data used in the Urbanized Area Formula apportionment to reflect a full year of operation based on the latest operating statistics before the period of the shutdown. Detail the methodology and the estimated annual totals only on a Supplemental Information Form (005). All other forms in your NTD report, including annual totals on the Transit Agency Service Form (406) and the Urbanized Area Formula Statistics Form (901) should reflect actual data.

If you did not operate service on some days due to strikes or officially declared emergencies, submit a Supplemental Information Form (005) and describe.

## Exhibit 10

### Accounting for Miles and Hours for Demand Response Service

The following illustrates activities occurring in demand response services and when to account for actual and revenue vehicle miles and hours.

<u>Activity</u>	<u>Actual Vehicle Hours</u>	<u>Actual Vehicle Miles</u>	<u>Vehicle Revenue Hours</u>	<u>Vehicle Revenue Miles</u>
Vehicle idles at the dispatching point	no	--	no	--
Vehicle departs from dispatching point to pick up first passenger	yes	yes	no	no
Vehicle waits for a passenger at the pick up point	yes	--	yes	--
After a passenger drop off, the vehicle departs to pick up another passenger with no passengers on board	yes	yes	yes	yes
After a passenger drop off, and before going to pick up the next passenger, the driver goes to a restaurant for lunch	no	no	no	no
Vehicle transports passengers from a community center to a shopping mall	yes	yes	yes	yes
Vehicle returns to the dispatching point with no passengers on board	yes	yes	no	no
Vehicle waits at the dispatch point until it is time to bring passengers back to the community center	no	--	no	--
Vehicle waits at the shopping mall until it is time to bring passengers back to the community center	yes	--	yes	--

*Collecting Passenger Mile Data:* This section provides an overview of sampling requirements and methodologies for collecting unlinked passenger trips and passenger miles.

Sampling for passenger mile data must meet the FTA's requirements for minimum levels of confidence (95 percent) and precision (10 percent). Sample and report data by mode and type of service on the Transit Agency Service Form (406). You may use different sampling techniques for each mode by type of service. For purchased transportation services the following apply:

- For purchased transportation service, sellers may use different sampling techniques than those implemented by your transit agency.
- For purchased transportation services in your report, you may conduct one sample covering all contracts for that mode.
- For purchased transportation services, each seller may use a different sampling technique.

*Data Collection Techniques:* There are three means by which you may obtain unlinked passenger trips and passenger miles: 100 percent count, use of one of FTA's suggested sampling techniques, or use of an alternative sampling technique. These are described below:

*100 Percent Count:* This method entails counting every passenger each time he/she boards a vehicle and recording the distance he/she travels. It is generally applicable to smaller systems.

*FTA Suggested Techniques:* FTA has developed several suggested techniques to assist transit agencies. If you use any of these techniques you must follow it exactly. Do not change the prescribed number of trips in the sample. The techniques are described in two circulars that provide definitions, sampling procedures, data recording procedures, annual report compilation, and sample selection information:

- FTA C 2710.1A *Sampling Techniques for Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System.* Six sampling plans are presented; the minimum number of sample trips is 549 annually. The sampling circular includes the Annual Report to FTA Form (406A). Do not submit this form with your NTD report; but retain it for your files.
- FTA C 2710.2A *Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required under the Section 15 Reporting System.* The circular describes a method for sampling the service provided by one demand response vehicle on one day each week. The sampling circular includes the Annual Report to FTA -- Demand Response Form (406B). Do not submit this form with your NTD report; but retain it for your files.

*Alternative Sampling Technique:* An alternative sampling technique is the use of a statistically valid technique, other than a 100 percent count or an FTA suggested technique. A qualified statistician must determine that the sampling technique meets FTA's confidence and precision levels. You must document and retain in your files both the technique and the statistician's approval.

- Effective with the 1995 Report Year, FTA considers FTA C 2710.4A *Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System* an alternative sampling technique. The circular describes a method for sampling and counting cash fare box revenue on four

trips per week to estimate passenger mile data. However, the estimate may be invalid if the amount of cash fares on sampled trips is small. If you use C 2710.4A, you must have a qualified statistician review the relationship of cash to non-cash revenue for your transit agency.

*Qualified Statistician:* FTA does not prescribe statistician qualifications. Rather, it is based on the transit agency's needs. It may be an in-house staff person with a working knowledge and an education/background in statistics. Larger transit agencies with more complex services and needs will probably require a person who can handle more sophisticated sample/statistical procedures.

*Passenger Mile Sampling Requirements:* Exhibit 11 below summarizes the mandatory years, the criteria, and the reporting requirements:

Exhibit 11			
Passenger Mile Sampling Requirements			
Mandatory Year	Population (UZA Size)	Number of Directly Operated Vehicles in Annual Maximum Service	Number of Purchased Transportation Vehicles in Annual Maximum Service (not filing separate report)
Every year	≥ 500,000	≥ 100	Not Applicable
Every 3rd year	≥ 500,000	< 100	Any Number
	200,000 - 499,999	Any Number	Any Number
Every 5th year	< 200,000	Any Number	Any Number

*Transit Agencies Serving UZAs of 500,000 or more Population:* Every year is a mandatory year for submitting statistically sampled passenger mile data if there are 100 or more directly operated revenue vehicles in annual maximum service. If there are fewer than 100 directly operated revenue vehicles in annual maximum service, the mandatory year for submitting statistically sampled passenger mile data occurs every three years. If there are purchased transportation services, the mandatory year for submitting statistically sampled passenger mile data also occurs every three years. Report year 1996 is a mandatory year for submitting statistically sampled passenger mile data.

*Transit Agencies Serving UZAs of 200,000 or more Population:* The mandatory year for submitting statistically sampled passenger mile data occurs every three years for transit agencies that meet any one of the following criteria:

- Serve an urbanized area of fewer than 500,000 population; or
- Directly operate fewer than 100 revenue vehicles in annual maximum service for all modes; or
- Purchased transportation services except those submitted in separate NTD reports.

Report year 1996 is a mandatory year for submitting statistically sampled passenger mile data.

*Transit Agencies Serving UZAs of fewer than 200,000 Population:* The mandatory year for submitting statistically sampled passenger mile data occurs every five years. The next mandatory year for submitting statistically sampled passenger mile data will occur in 1998.

*Reporting Requirements:* You must report valid statistically sampled or a 100 percent count of passenger mile data in a mandatory year. In intermediate years, you may report passenger mile data in one of the following ways:

- Use the mandatory year data for both unlinked passenger trips and passenger miles,  
or
- Estimate passenger mile data using average trip length from the mandatory year multiplied by the unlinked passenger trips from the report year, or
- Continue sampling.

In intermediate years, your Chief Executive Officer (CEO) Certification verifies that the passenger mile data satisfy FTA requirements, and you document on a Supplemental Information Form (005) how you estimated passenger mile data.

Exhibit 12 on page 400-66 describes the reporting requirements. Example 23 on page 400-67 illustrates how to estimate passenger mile data using the average trip length factor.

Exhibit 12

Passenger Mile Reporting Requirements

Required Action	
<p>Chief Executive Officer (CEO) Certification</p> <ul style="list-style-type: none"> <li>● Verifies that the FTA standards for precision and accuracy of sampling are met.</li> <li>● Verifies how passenger mile data are collected.</li> </ul> <p>Retain CEO Certification in transit agency files.</p>	√
<p>Sample or 100 percent count in mandatory year</p>	√
<p>Self certification of passenger mile sampling waiver for intermediate years.</p>	CEO Certification
<p>Intermediate years</p> <ul style="list-style-type: none"> <li>● Use mandatory year data for both unlinked passenger trips and passenger miles, or</li> <li>● Estimate passenger mile data using average trip length from the mandatory year multiplied by the unlinked passenger trips from the report year, or</li> <li>● Continue sampling, and</li> <li>● Document on a Supplemental Information Form (005) how you estimated passenger mile data.</li> </ul>	√

## Example 23

### Using Average Trip Length Factor to Estimate Passenger Mile Data

Transit agency A serves a UZA of 350,000 population. It directly operates bus (MB) and demand response (DR) modes with 110 and 34 vehicles operated in annual maximum service, respectively.

What are the NTD reporting requirements for passenger mile data?

*Solution:*

- Transit agency A is required to sample (or conduct 100% counts) every three years since it is in a UZA between 200,000 and 500,000 population, regardless of the number of directly operated vehicles in annual maximum service.
- For intermediate years, it may use the trip length factor from the mandatory year sampling data to estimate passenger miles. It may use the unlinked passenger trips from the mandatory year, or use a 100% count, or re-sample in the intermediate years.

Transit agency A decides to exercise its self-certified passenger mile sampling waiver and use the average trip length factor to estimate intermediate year data. In the mandatory year, there were 3,500,000 passenger miles and 700,000 unlinked passenger trips. It performs a 100% count of the unlinked passenger trips for the current year for a total of 750,000.

How are the passenger mile data estimated for the current year?

*Solution:*

- Average trip length factor (mandatory year data) = passenger miles ÷ unlinked passenger trips  
= 3,500,000 ÷ 700,000  
= 5.0
- Passenger miles (current year estimate) = Average trip length factor x unlinked passenger trips  
= 5.0 x 750,000  
= 3,750,000

## Transit Agency Service Form (406) Form Completion

Complete one form for each directly operated mode and for each purchased transportation mode.

### Line 01

col i: Enter the number of vehicles operated on the maximum day of the year to provide peak period service. For CR, include passenger cars and locomotives. If you use vehicles for multiple modes, allocate these vehicles to the appropriate modes, rounding to the nearest whole number.

### Line 02

col i: Enter the number of vehicles available on the maximum day of the year to provide peak period service (line 01 plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance; and excluding vehicles awaiting sale or emergency contingency vehicles). For CR, include passenger cars and locomotives.

*Note:* For lines 03 and 04 use military time. Report the limits of service for an average day total (col f, g, and h) as the time morning service begins and night service ends. For any service that does not have peaks, enter the time service begins and ends in columns f, g, or h as applicable.

### Line 03

col b: Enter the time a.m. peak service begins for an average weekday.

col c: Enter the time a.m. peak service ends and midday service begins for an average weekday.

col d: Enter the time p.m. peak service begins for an average weekday.

col f: Enter the time service begins for an average weekday; that is, the time vehicles leave the garage or yard to begin the day's service.

col g: Enter the time service begins for an average Saturday.

col h: Enter the time service begins for an average Sunday.

### Line 04

col b: Enter the time a.m. peak service ends for an average weekday.

col c: Enter the time midday service ends and p.m. peak service begins for an average weekday.

col d: Enter the time p.m. peak service ends for an average weekday.

col f: Enter the time service ends for an average weekday; that is, the time vehicles return to the garage or yard to end the day's service.

col g: Enter the time service ends for an average Saturday.

col h: Enter the time service ends for an average Sunday.

*Note:* For line 05 cols b through h report the maximum number of vehicles operated during the time period for an average weekday, Saturday, and Sunday respectively.

#### Line 05

col b: Enter the maximum number of vehicles in a.m. peak operation on an average weekday (neither the maximum or minimum during the year but the average of several weekdays throughout the year).

col c: Enter the maximum number of vehicles in midday service on an average weekday.

col d: Enter the maximum number of vehicles in p.m. peak service on an average weekday.

col e: Enter the maximum number of vehicles in all other periods of service (before the a.m. peak and after the p.m. peak) on an average weekday.

col f: Enter the largest number of vehicles entered in cols b through e.

col g: Enter the maximum number of vehicles in service on an average Saturday (neither the maximum or minimum during the year but the average of several Saturdays throughout the year).

col h: Enter the maximum number of vehicles in service on an average Sunday (neither the maximum or minimum during the year but the average of several Sundays throughout the year).

*Note:* Lines 06 through 10 and lines 15 through 25, col i are annual total data items. The annual total is the expansion of your average weekday, Saturday and Sunday data using the days service is operated from line 26, cols f through h. Diskette Reporting will compute these totals as an optional calculation; follow the instruction below. You may also edit the field after the calculation to add in any extra services not included in the average weekday, Saturday and Sunday data in cols f through h.



This is an optional calculated field in Diskette Reporting. Enter data directly, or by pressing the **Ctrl-F2** key combination when the cursor is on the field; this will insert the calculated value.

col i: Enter the annual total data.

*Note:* For lines 06 through 10, cols b through e are optional.

**Line 06**

- col b-e: (Optional) Enter the total actual vehicle miles attributable to each peak and non-peak period for an average weekday. These are all the revenue and deadhead miles that the vehicles operated, in each time period for an average weekday.
- col f: Enter the total actual vehicle miles for an average weekday. These are all the revenue and deadhead miles that the vehicles operated for an average weekday.
- col g: Enter the total actual vehicle miles for an average Saturday. These are all the revenue and deadhead miles that the vehicles operated for an average Saturday.
- col h: Enter the total actual vehicle miles for an average Sunday. These are all the revenue and deadhead miles that the vehicles operated for an average Sunday.
- col i: Enter the annual total of all actual vehicle miles.

**Line 07**

- col b-e: (Optional) Enter the total actual vehicle hours attributable to each peak and non-peak period for an average weekday. These are all the revenue and deadhead hours that the vehicles operated, in each time period for an average weekday.
- col f: Enter the total actual vehicle hours for an average weekday. These are all the revenue and deadhead hours that the vehicles operated for an average weekday.
- col g: Enter the total actual vehicle hours for an average Saturday. These are all the revenue and deadhead hours that the vehicles operated for an average Saturday.
- col h: Enter the total actual vehicle hours for an average Sunday. These are all the revenue and deadhead hours that the vehicles operated for an average Sunday.
- col i: Enter the annual total of all actual vehicle hours.

**Line 08**

- col b-e: (Optional) Enter the total actual vehicle revenue miles attributable to each peak and non-peak period for an average weekday. These are all the miles that the vehicles operated where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs, in each time period for an average weekday.
- col f: Enter the total actual vehicle revenue miles for an average weekday. These are all the miles that the vehicles operated in revenue service for an average weekday.
- col g: Enter the total actual vehicle revenue miles for an average Saturday. These are all the miles that the vehicles operated in revenue service for an average Saturday.

col h: Enter the total actual vehicle revenue miles for an average Sunday. These are all the miles that the vehicles operated in revenue service for an average Sunday.

col i: Enter the annual total of all actual vehicle revenue miles.

#### Line 09

col b-e: (Optional) Enter the total actual vehicle revenue hours attributable to each peak and non-peak period for an average weekday. These are all the hours that the vehicles operated where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed run hours, in each time period for an average weekday.

col f: Enter the total actual vehicle revenue hours for an average weekday. These are all the hours that the vehicles operated in revenue service for an average weekday.

col g: Enter the total actual vehicle revenue hours for an average Saturday. These are all the hours that the vehicles operated in revenue service for an average Saturday.

col h: Enter the total actual vehicle revenue hours for an average Sunday. These are all the hours that the vehicles operated in revenue service for an average Sunday.

col i: Enter the annual total of all actual vehicle revenue hours.

*Note:* Leave line 10 blank for non-scheduled services such: demand response, jitney, publico and vanpool modes.

#### Line 10

col b-e: (Optional) Enter the total scheduled vehicle revenue miles attributable to each peak and non-peak period for an average weekday. These are all the miles that the vehicles were scheduled to operate and computed from published schedules, in each time period for an average weekday. Although some of them may have been missed over the course of the year, enter all of them here.

col f: Enter the total scheduled vehicle revenue miles for an average weekday. These are all the miles that the vehicles were scheduled to operate in revenue service for an average weekday.

col g: Enter the total scheduled vehicle revenue miles for an average Saturday. These are all the miles that the vehicles were scheduled to operate in revenue service for an average Saturday.

col h: Enter the total scheduled vehicle revenue miles for an average Sunday. These are all the hours that the vehicles were scheduled to operate in revenue service for an average Sunday.

col i: Enter the annual total of all scheduled vehicle revenue miles.

Line 11

col i: Enter annual charter service hours only if the vehicle is used exclusively for service not available to the general public. Do not enter charter service hours in lines 07 or 09 above.

Line 12

col i: Enter annual school bus hours only if the vehicle is used exclusively to carry school passengers to and from their schools. Do not enter school tripper service on line 12. Do not enter school bus hours in lines 07 or 09 above.

*Note:* Lines 13 and 15 through 18 refer to trains. Trains are defined as either (a) a locomotive and one or more passenger cars as in the commuter rail mode, or (b) one or more heavy rail or light rail (streetcar) vehicles, or (c) one vehicle only, if appropriate to that mode (cable car, inclined plane, etc.). In cases where one passenger car equates to one train, enter the same information on lines 15 and 19, lines 16 and 22, lines 17 and 20, and lines 18 and 23.

*Note:* For lines 13/14 cols b through h report the maximum number of trains/passenger cars operated during the time period for an average weekday, Saturday, and Sunday respectively.

Line 13

col b: Enter the number of trains in a.m. peak operation on an average weekday (neither the maximum or minimum during the year but the average of several weekdays throughout the year).

col c: Enter the number of trains in midday service on an average weekday.

col d: Enter the number of trains in p.m. peak service on an average weekday.

col e: Enter the number of trains in all other periods of service (before the a.m. peak and after the p.m. peak) on an average weekday.

col f: Enter the largest number of trains entered in cols b through e.

col g: Enter the number of trains in service on an average Saturday (neither the maximum or minimum during the year but the average of several Saturdays throughout the year).

col h: Enter the number of trains in service on an average Sunday (neither the maximum or minimum during the year but the average of several Sundays throughout the year).

Line 14

- col b: Enter the number of passenger cars in a.m. peak operation on an average weekday (neither the maximum or minimum during the year but the average of several weekdays throughout the year).
- col c: Enter the number of passenger cars in midday service on an average weekday.
- col d: Enter the number of passenger cars in p.m. peak service on an average weekday.
- col e: Enter the number of passenger cars in all other periods of service (before the a.m. peak and after the p.m. peak) on an average weekday.
- col f: Enter the largest number of passenger cars entered in cols b through e.
- col g: Enter the number of passenger cars in service on an average Saturday (neither the maximum or minimum during the year but the average of several Saturdays throughout the year).
- col h: Enter the number of passenger cars in service on an average Sunday (neither the maximum or minimum during the year but the average of several Sundays throughout the year).

*Note:* For lines 15 through 24, cols b through e are optional.

Line 15

- col b-e: (Optional) Enter the total actual train miles attributable to each peak and non-peak period for an average weekday. These are all the revenue and deadhead miles that the trains operated, in each time period for an average weekday.
- col f: Enter the total actual train miles for an average weekday. These are all the revenue and deadhead miles that the trains operated for an average weekday.
- col g: Enter the total actual train miles for an average Saturday. These are all the revenue and deadhead miles that the trains operated for an average Saturday.
- col h: Enter the total actual train miles for an average Sunday. These are all the revenue and deadhead miles that the trains operated for an average Sunday.
- col i: Enter the annual total of all trains miles.

Line 16

- col b-e: (Optional) Enter the total actual train hours attributable to each peak and non-peak period for an average weekday. These are all the revenue and deadhead hours that the trains operated, in each time period for an average weekday.

- col f: Enter the total actual train hours for an average weekday. These are all the revenue and deadhead hours that the trains operated for an average weekday.
- col g: Enter the total actual train hours for an average Saturday. These are all the revenue and deadhead hours that the trains operated for an average Saturday.
- col h: Enter the total actual train hours for an average Sunday. These are all the revenue and deadhead hours that the trains operated for an average Sunday.
- col i: Enter the annual total of all train hours.

Line 17

- col b-e: (Optional) Enter the total actual train revenue miles attributable to each peak and non-peak period for an average weekday. These are all the miles that the trains operated where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs, in each time period for an average weekday.
- col f: Enter the total actual train revenue miles for an average weekday. These are all the miles that the trains operated in revenue service for an average weekday.
- col g: Enter the total actual train revenue miles for an average Saturday. These are all the miles that the trains operated in revenue service for an average Saturday.
- col h: Enter the total actual train revenue miles for an average Sunday. These are all the miles that the trains operated in revenue service for an average Sunday.
- col i: Enter the annual total of all train revenue miles.

Line 18

- col b-e: (Optional) Enter the total train revenue hours attributable to each peak and non-peak period for an average weekday. These are all the hours that the trains operated where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed run hours, in each time period for an average weekday.
- col f: Enter the total actual train revenue hours for an average weekday. These are all the hours that the trains operated in revenue service for an average weekday.
- col g: Enter the total train revenue hours for an average Saturday. These are all the hours that the trains operated in revenue service for an average Saturday.
- col h: Enter the total actual train revenue hours for an average Sunday. These are all the hours that trains operated in revenue service for an average Sunday.
- col i: Enter the annual total of all train revenue hours.

Line 19

- col b-e: (Optional) Enter the total actual passenger car miles attributable to each peak and non-peak period for an average weekday. These are all the revenue and deadhead miles that the passenger cars operated, in each time period for an average weekday.
- col f: Enter the total actual passenger car miles for an average weekday. These are all the revenue and deadhead miles that the passenger cars operated for an average weekday.
- col g: Enter the total actual passenger car miles for an average Saturday. These are all the revenue and deadhead miles that the passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car miles for an average Sunday. These are all the revenue and deadhead miles that the passenger cars operated for an average Sunday.
- col i: Enter the annual total of all passenger car miles.

Line 20

- col b-e: (Optional) Enter the total actual passenger car revenue miles attributable to each peak and non-peak period for an average weekday. These are all the miles that the passenger cars operated where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs, in each time period for an average weekday.
- col f: Enter the total actual passenger car revenue miles for an average weekday. These are all the miles that the passenger cars operated in revenue service for an average weekday.
- col g: Enter the total actual passenger car revenue miles for an average Saturday. These are all the miles that the passenger cars operated in revenue service for an average Saturday.
- col h: Enter the total actual passenger car revenue miles for an average Sunday. These are all the miles that the passenger cars operated in revenue service for an average Sunday.
- col i: Enter the annual total of all passenger car revenue miles.

Line 21

- col b-e: (Optional) Enter the total scheduled passenger car revenue miles attributable to each peak and non-peak period for an average weekday. These are all the miles that the passenger cars were scheduled to operate and computed from published schedules, in each time period for an average weekday. Although some of them may have been missed over the course of the year, enter all of them here.

col f: Enter the total scheduled passenger car revenue miles for an average weekday. These are all the miles that the passenger cars were scheduled to operate in revenue service for an average weekday.

col g: Enter the total scheduled passenger car revenue miles for an average Saturday. These are all the miles that the passenger cars were scheduled to operate in revenue service for an average Saturday.

col h: Enter the total scheduled passenger car revenue miles for an average Sunday. These are all the miles that the passenger cars were scheduled to operate in revenue service for an average Sunday.

col i: Enter the annual total of all scheduled passenger car revenue miles.

#### Line 22

col b-e: (Optional) Enter the total actual passenger car hours attributable to each peak and non-peak period for an average weekday. These are all the revenue and deadhead hours that the passenger cars operated, in each time period for an average weekday.

col f: Enter the total actual passenger car hours for an average weekday. These are all the revenue and deadhead hours that the passenger cars operated for an average weekday.

col g: Enter the total actual passenger car hours for an average Saturday. These are all the revenue and deadhead hours that the passenger cars operated for an average Saturday.

col h: Enter the total actual passenger car hours for an average Sunday. These are all the revenue and deadhead hours that the passenger cars operated for an average Sunday.

col i: Enter the annual total of all actual passenger car hours.

#### Line 23

col b-e: (Optional) Enter the total actual passenger car revenue hours attributable to each peak and non-peak period for an average weekday. These are all the hours that the passenger cars operated where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs, in each time period for an average weekday.

col f: Enter the total actual passenger car revenue hours for an average weekday. These are all the hours that the passenger cars operated in revenue service for an average weekday.

col g: Enter the total actual passenger car revenue hours for an average Saturday. These are all the hours that the passenger cars operated in revenue service for an average Saturday.

col h: Enter the total actual passenger car revenue hours for an average Sunday. These are all the hours that the passenger cars operated in revenue service for an average Sunday

col i: Enter the annual total of all actual passenger car revenue hours.

*Note:* For lines 24 and 25, if you report vanpool services, you may substitute actual rider counts for sampling. Compute passenger miles for each rider using his/her actual trip length. Count the driver as a passenger if he makes a work or other trip and does not receive wages.

#### Line 24

col b-e: (Optional) Enter the total passenger boardings attributable to each peak and non-peak period. Count passengers each time they enter a vehicle. This is not the same as tickets sold as each unlinked trip is counted even if there was a transfer fare paid. Enter the number of unlinked trips, in each time period for an average weekday.

col f: Enter the total passenger boardings for an average weekday.

col g: Enter the total passenger boardings for an average Saturday.

col h: Enter the total passenger boardings for an average Sunday.

col i: Enter the annual total of all unlinked passenger trips.

#### Line 24a

col i: Enter the annual total passenger boardings attributable to your ADA plan compliance requirements. This number should be less than or equal to the number on line 24.

#### Line 25

col f-h: Enter the total passenger miles attributable to an average weekday, Saturday and Sunday service. Derive passenger miles from sampling, 100 percent counts or your sampling waiver. This is the cumulative sum of the distances ridden by each passenger.

col i: Enter the annual total number of passenger miles.

Submit a Supplemental Information Form (005) (box 14) if you have a passenger mile sampling waiver and describe how you estimated passenger mile data.

Line 26

col f-h: Enter the annual number of weekdays, Saturdays, and Sundays that service was operated for your transit agency (only service included in your report).



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col i: Enter the sum of line 26, cols f through h.

Line 27

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to strikes.



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col i: Enter the sum of line 27, cols f through h.

Line 28

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to officially declared emergencies.



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col i: Enter the sum of line 28, cols f through h.

Submit a Supplemental Information Form (005) (box 5) if you did not operate service on some days due to strikes or officially declared emergencies and describe.

Transit Agency Service Form (406) Check List:

- ✓ Are vehicles operated (line 01, col i)  $\leq$  vehicles available (line 02, col i)? Did you include locomotives used to pull passenger cars (lines 01 and 02)?
- ✓ Are vehicles/passenger cars (line 05/14, col f)  $\leq$  vehicles/passenger cars operated (line 01, col i)? Exclude locomotives unless they carry passengers.
- ✓ Are annual totals for service supplied (lines 05 through 23, col i) and consumed (lines 24 and 25, col i)  $\geq$  service operated on an average weekday, Saturday, and Sunday (col f, g, and h) multiplied by the days service was operated (line 26, col f, g, and h)?
- ✓ If you did not operate days due to strikes (line 27) or officially declared emergencies (line 28), submit a Supplemental Information Form (005) (box 5) and describe.
- ✓ Submit a Supplemental Information Form (005) (box 14) describing how you estimated passenger mile data.

*Service Supplied (Non-Rail Modes)*

- ✓ Did you exclude deadhead from actual vehicle revenue miles (line 08), actual vehicle revenue hours (line 09) and scheduled vehicle revenue miles (line 10)?
- ✓ Are actual vehicle revenue miles (line 08)  $<$  actual vehicle miles (line 06)?
- ✓ Are actual vehicle revenue hours (line 09)  $<$  actual vehicle hours (line 07)?
- ✓ Are scheduled vehicle revenue miles (line 10)  $\geq$  actual vehicle revenue miles (line 08)?

*Service Supplied (Rail Modes)*

- ✓ Did you exclude locomotives unless they carry passengers (lines 19 through 23)?
- ✓ Did you exclude deadhead from actual train/passenger car revenue miles (line 17 and 20), and actual train/passenger car revenue hours (line 18 and 23)?
- ✓ Are actual train/passenger car revenue miles (line 17, 20)  $<$  actual train/passenger car miles (line 15, 19)?
- ✓ Are actual train/passenger car revenue hours (line 18, 23)  $<$  actual train/passenger car hours (line 16, 22)?
- ✓ Are scheduled passenger car revenue miles (line 21)  $\geq$  actual passenger car revenue miles (line 20)?

Revenue Vehicle Inventory  
Form (408)

Form not applicable  
NTD ID   
 Form 005 Included

Mode   
Type of Service

a	b	c	d	e	f	g	h	i	j	k	l	m	n	Line No.	
Line No.	Number of Vehicles in Total Fleet	Vehicle Type Code	Ownership Code	Year of Manufacture	Manufacturer Code	Model Number	Number of Active Vehicles in Fleet	Number of ADA Accessible Vehicles	Emergency Contingency Vehicle	Fuel Type Code	Seating Capacity	Standing Capacity	Total Miles on Active Vehicles During the Period (000)	Average Lifetime Mileage Per Active Vehicle (000)	Line No.
01															01
02															02
03															03
04															04
05															05
06															06
07															07
08															08
09															09
10															10
11															11
12															12
13															13
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15															15
16															16
17															17
18															18
19															19
20															20
21															21
22															22
23															23
24															24
Total															Total
25															25

Date Prepared

Date Updated

## Revenue Vehicle Inventory Form (408)

The purpose of this form is to report the revenue vehicle inventory at the end of the fiscal year and to identify the characteristics of the vehicles in the fleet.

### General Information

Report data by mode and type of service. Submit one form for each directly operated mode and for each purchased transportation mode. Include your directly operated revenue vehicles, and revenue vehicles operated by sellers of transportation service included in your report.

Report all revenue vehicles whether purchased with Federal, State, local or directly generated funds, or by a seller of transportation service. There is one exception: Taxicab companies under contract for demand response services report a reduced set of data on this form. Specifically, they do not have to report year of manufacture, manufacturer code, model number, emergency contingency vehicles, standing capacity, total miles on active vehicles in the period, and average lifetime mileage per active vehicle.

Group all revenue vehicles by mode according to identical vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity. For commuter rail, report both passenger cars and the locomotives used to pull them.

Report revenue vehicles used in more than one mode or type of service, in each mode by type of service. Submit a Supplemental Information Form (005) describing the number of vehicles for each mode by type of service.

*USOA References:* Section 3.2

### Transit Terms

*Vehicles in Total Fleet:* All revenue vehicles held at the end of the fiscal year, including those in storage, emergency contingency and awaiting sale.

*Vehicle Type Code:* Two-letter mnemonic code distinguishing the form of passenger conveyance used for revenue operations. See vehicle types below.

*Articulated Buses:* Extra-long (54 ft. to 60 ft.) buses with the rear body section connected to the main body by a joint mechanism. The joint mechanism allows the vehicles to bend when in operation for sharp turns and curves and yet have a continuous interior.

*Automated Guideway Vehicles:* Guided transit passenger vehicles operating under a fully automated system (no crew on transit units)

*Automobiles:* Passenger cars, up to and including station wagons in size.

*Buses, Class A (> 35 seats):* Rubber-tired passenger vehicles powered by diesel, gasoline, battery or alternative fuel engines contained within the vehicle. Class A buses are equipped with more than 35 seats.

*Buses, Class B (25-35 seats):* Rubber-tired passenger vehicles powered by diesel, gasoline, battery or alternative fuel engines contained within the vehicle. Class B buses are equipped with 25 to 35 seats.

*Buses, Class C (< 25 seats):* Rubber-tired passenger vehicles powered by diesel, gasoline, battery or alternative fuel engines contained within the vehicle. Class C buses are equipped with less than 25 seats.

*Cable Cars:* Streetcar type of passenger vehicles operating by means of an attachment to a moving cable located below the street surface and powered by engines or motors at a central location not on board the vehicles.

*Double Decked Buses:* High-capacity buses having two levels of seating, one over the other, connected by one or more stairways. Total bus height is usually 13 to 14.5 feet, and typical passenger seating capacity ranges from 40 to 80 people.

*Ferryboats:* Vessels for carrying passengers and/or vehicles over a body of water. The vessels are generally steam or diesel powered conventional ferry vessels. They may also be hovercraft, hydrofoil and other high speed vessels.

*Heavy Rail Passenger Cars:* Rail cars with motive capability, driven by electric power taken from overhead lines or third rails, configured for passenger traffic and usually operated on exclusive right-of-way.

*Inclined Plane Vehicles:* Special type of passenger vehicles operating up and down slopes on rails via a cable mechanism.

*Light Rail Vehicles (Streetcars):* Rail cars with motive capability, usually driven by electric power taken from overhead lines, configured for passenger traffic and usually operating on non-exclusive right-of-way.

*Monorail Vehicles:* Guided transit passenger vehicles operating on or suspended from a single rail, beam or tube.

*Commuter Rail Locomotives:* Commuter rail vehicles used to pull or push commuter rail passenger coaches. Locomotives do not carry passengers themselves.

*Commuter Rail Passenger Coaches:* Commuter rail passenger vehicles not independently propelled and requiring one or more locomotives for propulsion.

*Commuter Rail Self-Propelled Passenger Cars:* Commuter rail passenger vehicles not requiring a separate locomotive for propulsion.

*School Buses:* Passenger vehicles which are designed or used to carry more than 10 passengers in addition to the driver, used primarily for the purpose of transporting pre-primary, primary, or secondary school students to such schools from home or from such schools to home.

*Trolleybuses:* Rubber-tired, electrically powered passenger vehicles operated on city streets drawing power from overhead lines with trolleys.

*Aerial Tramways:* Unpowered passenger vehicles suspended from a system of aerial cables and propelled by separate cables attached to the vehicle suspension system. The cable system is powered by engines or motors at a central location not on board the vehicle.

*Vans:* Vehicles having a typical seating capacity of 5 to 15 passengers and classified as a van by vehicle manufacturers. A modified van is a standard van which has undergone some structural changes, usually made to increase its size and particularly its height. The seating capacity of modified vans is approximately 9 to 18 passengers.

*Ownership Code:* Two-letter mnemonic codes for the following categories:

*Leased under Purchase Agreement:* Vehicles leased under a closed-end agreement whereby the lessee acquires the capital appreciation of the vehicles as lease payments are made. At the end of the lease, the vehicles are owned by the lessee.

*Leased or Borrowed from Related Parties:* Vehicles leased or borrowed through a public entity as the result of legal or governmental agreements or restrictions. For example, a State may purchase all vehicles (hold title) and distribute the vehicles to transit agencies; or vehicles may be owned by a county government and leased to a public transit authority who is legally prohibited from owning the vehicles.

*Owned Outright:* Vehicles owned outright or part of a safe harbor leasing agreement where only the tax title is sold.

*True Lease:* Vehicles leased such that the lessee does not acquire the capital appreciation of the vehicles as lease payments are made. However, a true lease may include an option to buy the vehicles after the term of the lease at the depreciated or at a pre-arranged value.

*Year of Manufacture:* The year of original manufacture of the vehicle.

*Manufacturer Code:* Three-letter mnemonic code of the manufacturer of the vehicle body.

*Model Number:* Vehicle model number as used by the manufacturer.

*Active Vehicles in Fleet:* The vehicles in the year end fleet that are available to operate in revenue service, including vehicles temporarily out of service for routine maintenance and minor repairs.

*Accessible Vehicles:* Public transportation revenue vehicles which do not restrict access, are usable, and provide allocated space and/or priority seating for individuals who use wheelchairs. Refer to 49 CFR Part 38.

*Emergency Contingency Vehicles:* Revenue vehicles placed in an inactive contingency fleet for energy or other local emergencies after the revenue vehicles have reached the end of their normal minimum useful life. The vehicles must be properly stored and maintained, and the Emergency Contingency Plan must be approved by FTA. Substantial changes to the plan (10% change in fleet) require re-approval by FTA.

*Fuel Type Code:* Two-letter mnemonic codes for the fuel consumed by revenue vehicles.

*Seating Capacity:* The number of seats that are actually installed in the vehicle.

*Standing Capacity:* The number of standing passengers that can be accommodated aboard the revenue vehicle during a normal full load (non-crush) in accordance with established loading policy or, in absence of a policy, the manufacturer's rated standing capacity figures.

*Total Miles on Active Vehicles during the Period:* The total miles accumulated on all active vehicles in the group during the period.

*Average Lifetime Mileage per Active Vehicle:* The cumulative mileage for each active vehicle from the date of manufacture through the end of the fiscal year divided by the number of active vehicles.

## **Instructions**

*Mode/Type of Service:* Report revenue vehicles used in more than one mode or type of service, in each mode by type of service.

If you report a vehicle(s) in more than one mode and type of service, submit a Supplemental Information Form (005) describing the number of vehicles for each mode by type of service.

*Vehicle Type Code:* See Exhibit 13, page 400-86.

*Ownership Code:* If the form is being completed for purchased transportation, report ownership code from the perspective of the seller. (See Exhibit 13, page 400-86.)

*Year of Manufacture:* Report the date any vehicles were rebuilt and by whom on a Supplemental Information Form (005). (See Exhibits 14 and 15, pages 400-87 through 400-90.)

**Manufacturer Code:** List the manufacturer of the vehicle body (final vehicle manufacturer) as the manufacturer (i.e., enter a vehicle with an Escort chassis but manufactured by National Coach Corp. as NCC). If the manufacturer is not on the list (Exhibits 14 and 15, on pages 400-87 through 400-90), enter ZZZ and indicate the line number and manufacturer on a Supplemental Information Form (005). Use the manufacturer name of the current corporation that manufactures the particular model, with the exception of Flxible, enter the code FLX regardless of the current parent company.

**Model Number:** Enter the vehicle model number as used by the vehicle manufacturer. For heavy rail cars, use the most recent edition of *Roster of North American Rapid Transit Cars*. Do not use any spaces, dashes, or other punctuation in the identification of the model number.

**Note:** You are not required to report vehicle model numbers for automobiles and vans used in revenue service, such as those used for demand response and vanpool services.

**Emergency Contingency Vehicles:** Report vehicles in an approved emergency contingency plan as part of the total fleet, but not as part of the active fleet.

**Note:** Taxicab companies are not required to report emergency contingency vehicles for automobiles and vans used in demand response service.

**Fuel Type Code:** Enter DP (diesel particulate) for the fuel type code if a vehicle is equipped with a diesel particulate trap. Enter DU (dual fuel) for the fuel type code if a vehicle uses more than one type of fuel or a mixture of fuels.

**Average Lifetime Mileage Per Active Vehicle:** Report the cumulative mileage derived from odometer readings for each active vehicle, from the date of manufacture through fiscal year end, divided by the number of active vehicles and rounding to the nearest one-thousand (1,000) miles.

**Note:** Estimate total vehicle mileage for vehicles with damaged or defective odometers from available records.

## Exhibit 13

### Vehicle Type, Ownership, and Fuel Type Codes

#### Vehicle Type Codes

AB - Articulated buses	LR - Light rail vehicles (Streetcars)
AG - Automated guideway vehicles	MO - Monorail vehicles
AO - Automobiles	RL - Commuter rail locomotives
BA - Buses, class A (>35 seats)	RP - Commuter rail passenger coaches
BB - Buses, class B (25-35 seats)	RS - Commuter rail, self-propelled passenger cars
BC - Buses, class C (<25 seats)	SB - School buses
CC - Cable cars	TB - Trolleybuses*
DB - Double decked buses	TR - Aerial tramways
FB - Ferryboats	VN - Vans
HR - Heavy rail passenger cars	OR - Other
IP - Inclined plane vehicles	

#### Ownership Codes

LP - Leased under purchase agreement
LR - Leased or borrowed from related parties
OO - Owned outright (includes safe harbor leasing agreements where only the tax title is sold)
TL - True lease
OR - Other

#### Fuel Type Codes

BF - Bunker fuel	GA - Gasoline
CN - Compressed natural gas	GR - Grain additive
DF - Diesel fuel	KE - Kerosene
DP - Diesel (particulate trap)	LN - Liquefied natural gas
DU - Dual fuel	LP - Liquefied petroleum gas
EB - Electric battery	MT - Methanol
EP - Electric propulsion	OR - Other
ET - Ethanol	

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\* The trolleybus mode and vehicle type are defined as drawing electrical power from overhead lines. Buses that have been designed to look like a trolleybus, but that do not use this electric power source, should be reported as bus.

## Exhibit 14

### Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Response Vehicles)

Airstream Corporation	AIR
Allen Ashley, Inc.	AAI
AM General Corporation	AMG
American Ikarus, Inc. (formerly Ikarus USA, Inc./IKU)	AII
American MAN Corporation	MAN
American Transportation Corporation	ATC
AmTran Corporation	AMT
Blue Bird Corporation	BBB
Boyertown Auto Body Works	BOY
Breda Transportation, Inc.	BFC
Bus Industries of America	BIA
Carpenter Manufacturing, Inc.	CBW
Champion Motor Coach, Inc.	CMC
Chance Coach, Inc. (formerly Chance Manufacturing Company/CHA)	CCI
Chance Manufacturing Company	CHA
Chevrolet Motor Division, GMC	CMD
Coach and Equipment Company	CEQ
Collins Bus Corporation (formerly Collins Industries, Inc./COL)	CBC
Coons Manufacturing, Inc.	CMI
Crown Coach Corporation	CRC
Diamond Coach Corporation (formerly Coons Manufacturing, Inc./CMI)	DIA
Dina Motor Coach Industries	DMC
Dodge Division, Chrysler Corporation	DTD
Dutcher Corporation	DUC
Eagle Bus Manufacturing	EII
EIDorado Bus, (EBC, Inc.)	EBC
EIDorado National Bus (formerly EIDorado Bus/EBC and National Coach Corporation/NCC)	EDN
Federated Motor Industries	FMI
Fleetwood Enterprises	FEI
Flxette Corporation	FLT

For all other manufacturers, enter ZZZ in column and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Company, Inc., Corporation, etc.

Example: ZZZ on line \_\_\_\_ Carpenter Body Works  
 ZZZ on line \_\_\_\_ International

Exhibit 14

Manufacturers' Codes for Reporting Revenue Vehicle Inventories  
(Bus and Demand Response Vehicles) (continued)

Flxible Corporation	FLX
Flyer Industries, Ltd. (also known as New Flyer Industries)	FIL
Ford Motor Corporation	FRD
General Motors Corporation	GMC
General Motors of Canada, Ltd.	GML
Gillig Corporation	GIL
Girardin Corporation	GIR
Goshen Coach	GCC
Grumman Allied Industries	GAI
Highway Products, Inc.	HPI
Ikarus USA, Inc.	IKU
International	INT
Iveco	IVC
Kansas Coach Manufacturing	KCM
Kassbohrer of North America, Inc.	KNA
LAG Motorcoach	LAG
Leyland Bus	LEY
Luxliner Coach, Inc.	LUX
Mathew Specialty Vehicles	MSV
Mercedes Benz	MBZ
Metrotrans Corporation	MTC
Mid Bus, Inc.	MDI
Motor Coach Industries International, Inc.	MCI
National Coach Corporation	NCC
National Mobility Corporation	NBC
Navistar International Corporation (also know as International/INT)	NAV
Neoplan, USA Corporation	NEO
New Flyer Industries	NFI
North American Transit, Inc.	NAT
NOVA Bus Corporation	NOV

For all other manufacturers, enter ZZZ in col e and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Company, Inc., Corporation, etc.

Example: ZZZ on line \_\_\_\_\_ Carpenter Body Works  
 ZZZ on line \_\_\_\_\_ International

## Exhibit 14

### Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Response Vehicles) (continued)

Orion Bus Industries (formerly Ontario Bus Industries)	OBI
Oshkosh Truck Corporation	OTC
Overland Custom Coach, Inc.	OCC
Plymouth Division, Chrysler Corporation	PLY
Prevost Car, Inc.	PCI
Rico Industries	RIC
Saab Industries	SSC
Sabre Bus and Coach Corporation (formerly Sabre Carriage Company)	SCC
Shepard Brothers, Inc.	SHI
Skillcraft Industries, Inc.	SKL
Spartan	SPR
Specialty Vehicle Manufacturing Corporation	SVM
Stewart & Stevenson Services, Inc.	SSI
Status Specialty Vehicles	SSV
SuperBus, Inc.	SBI
Supreme Corporation	SPC
Tam-USA	TAM
Terra Transit	TTR
Thomas Built Buses	TBB
Tourstar	TOU
Transcoach	TRN
Transportation Manufacturing Company	TMC
Travco Corporation	TRV
Trolley Enterprises, Inc.	TEI
Turtle Top	TTT
Van Hool N. V.	VAN
Volvo	VOL
Wayne Corporation (formerly Wayne Manufacturing Company/WAY)	WYC
Wheeled Coach Industries, Inc.	WCI
Wide One Corporation	WOC
World Trans, Inc. (also Mobile-Tech Corporation)	WTI

For all other manufacturers, enter ZZZ in col e and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Company, Inc., Corporation, etc.

Example: ZZZ on line \_\_\_\_\_ General Electric

## Exhibit 15

### Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Rail and Other Vehicles)

ABB Traction, Inc.	ABB
AEG Transportation Systems	AEG
Alstom Transportation, Inc.	ATI
American Car and Foundry Company	ACF
American Costal Industries	ACI
American Locomotive Company	ALC
American Passenger Rail Car Company (formerly Morrison-Knudsen, Inc.)	MKI
Amrail, Inc.	AMI
Asea Brown Boveri, Ltd.	ABB
Bombardier Corporation	BOM
Breda Transportation, Inc.	BFC
Boeing Vertol Company	BVC
Budd Company	BUD
Cable Car Concepts, Inc.	CCC
Canadian Vickers, Ltd.	CVL
Duewag Corporation	DWC
Ferrostaal Corporation	FSC
General Electric Corporation	GEC
General Motors Corporation	GMC
Gomaco Trolley Company	GTC
Hawker Siddeley Canada	HSC
Hitachi	HIT
Kawasaki Rail Car, Inc. (formerly Kawasaki Heavy Industries)	KAW
Mafersa	MAF
M.B.B.	MBB
Mitsui & Company, Inc.	MIT
Nissho Iwai American Corporation	NIA
Perley Thomas Car Company	PTC
Pressed Steel Car Company	PSC
Pullman-Standard	PST
Rohr Corporation	RHR
Soferval	SOF
Societe Franco-Belge De Material	SFB
Siemens Mass Transit Division	SDU
St. Louis Car Company	SLC
Sumitomo Corporation	SUM
Tokyo Car Company	TCC
Transportation and Transit Associates, Inc.	TTA
UTDC, Inc.	UTD
VSL Corporation	VSL
Westinghouse-Amrail	WAM

For all other manufacturers, enter ZZZ in col e and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Company, Inc., Corporation, etc.

Example: ZZZ on line \_\_\_\_\_ General Electric

# Revenue Vehicle Inventory Form (408)

## Form Completion

Complete this form for fiscal year end. Complete one form for each directly operated mode and for each purchased transportation mode. Report all revenue vehicles whether purchased with Federal, State, local, or directly generated funds, or by a seller of transportation service. Report revenue vehicles used in more than one mode or type of service, in each mode by type of service.

Group vehicles by mode, vehicle type, ownership, year of manufacture, manufacturer code, model number, fuel type code, and seating/standing capacity before filling out the form.

*Note:* Taxicab companies under contract for demand response services enter a reduced set of data on this form. Specifically, they do not have to enter year of manufacture, manufacturer code, model number, emergency contingency vehicles, standing capacity, total miles on active vehicles during the period, and average lifetime mileage per active vehicle for automobiles and vans (cols d, e, f, i, l, m, and n).

Enter one group per line.

Lines 01 through 24

col a: Enter the number of vehicles in total fleet on the transit agency's property at the end of the fiscal year (include those in storage, emergency contingency and awaiting sale).

Submit a Supplemental Information Form (005) (box 15) if a vehicle(s) are used in more than one mode or type of service, and describe the number of vehicles for each mode by type of service.



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options. Highlight the desired option and press **Enter** to make the selection.

col b: Enter the vehicle type code referring to Exhibit 13 on page 400-86.



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options. Highlight the desired option and press **Enter** to make the selection.

col c: Enter the ownership code referring to Exhibit 13 on page 400-86. For purchased transportation, ownership codes are those of the seller (for example, if the seller owns the vehicles, enter OO).

col d: Enter the year the vehicle was originally built.

Submit a Supplemental Information Form (005) (box 15) if vehicles were rebuilt, citing the line number, who rebuilt the vehicles and when.



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options. Highlight the desired option and press **Enter** to make the selection.

col e: Enter the manufacturer's code, referring to Exhibits 14 and 15 on pages 400-87 through 400-90.

Submit a Supplemental Information Form (005) (box 15) if a manufacturer is not on the list, identifying line number and full name of the manufacturer, but leaving off Company, Inc., Corporation, etc.

col f: Enter the model number of the vehicle.

col g: Enter the number of vehicles available for revenue service, including those temporarily out of service. Do not include vehicles in an approved emergency contingency plan.

col h: Enter the number of active vehicles in the fleet that meet ADA accessibility requirements.

col i: Enter the number of vehicles stored and maintained under an FTA approved Emergency Contingency Plan.



This is a look up field in Diskette Reporting. Pressing the **F3** key when the cursor is on this field will display the list of valid options. Highlight the desired option and press **Enter** to make the selection.

col j: Enter the fuel type code referring to Exhibit 13 on page 400-86.

Submit a Supplemental Information Form (005) (box 15) for fuel type OR and describe.

col k: Enter the number of seats on the vehicle.

col l: Enter the number of standing passengers that can be accommodated aboard the vehicle during a normal full load (non-crush) in accordance with established loading policy, or, in the absence of a policy, the manufacturer's rated standing capacity figures. If local policy prohibits standees, enter zero.

col m: Enter the total number of miles these vehicles have accumulated at fiscal year end and rounded to the nearest 1,000 miles.

col n: Enter the average odometer/hubodometer reading of all these vehicles at fiscal year end, and rounded to the nearest 1,000 miles. This is the cumulative mileage from the date of manufacture to the fiscal year end divided by the number of active vehicles.

Line 25



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col a: Enter the sum of lines 01 through 24, col a.

col g: Enter the sum of lines 01 through 24, col g.

col h: Enter the sum of lines 01 through 24, col h.

col i: Enter the sum of lines 01 through 24, col i.

col m: Enter the sum of lines 01 through 24, col m.

Revenue Vehicle Inventory Form (408) Check List:

- ✓ Did you complete separate forms by mode and type of service (directly operated vehicles and vehicles operated through purchased transportation arrangements with sellers included in your report)?
- ✓ If you reported a vehicle in more than one mode or type of service, submit a Supplemental Information Form (005) (box 15) and describe the number of vehicles in each mode by type of service.
- ✓ Did you group all revenue vehicles on each form by vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity?
- ✓ By line number, are the vehicles in the total fleet (col a)  $\geq$  to the active vehicles in the fleet (col g) plus emergency contingency vehicles (col i)?
- ✓ Are the active vehicles in the fleet for passenger car revenue service (col g)  $\geq$  sum of the vehicles available for maximum service on the Transit Agency Service Form (406), (line 02, col i)? Include locomotives in col g.
- ✓ Do the fuel types (col j) correspond to the fuel types on the Revenue Vehicle Maintenance and Energy Form (402), (lines 10 through 21)? For dual fuel vehicles (DU), did you report the amount of fuel consumed for each fuel category?
- ✓ If you reported OR for fuel type, vehicle type, or ownership code submit a Supplemental Information Form (005) (box 15), and describe.
- ✓ Are the total miles on active vehicles during the reporting period (col m) approximately equal to the Transit Agency Service Form (406) actual vehicle miles (line 6, col i) for non-rail modes or the actual passenger car miles (line 19, col i) for rail modes?
- ✓ Did you indicate the number of ADA accessible vehicles in the active fleet (col h)?
- ✓ Did you include locomotives used to pull passenger cars as a revenue vehicle? Unless they carry passengers they are not included on Transit Agency Service Form (406) (lines 14, and 19 through 23) service supplied.

**Urbanized Area Formula Statistics  
Form (901)**

**Urbanized Area Formula Statistics  
Form (901)**

*Required from transit agencies serving  
UZAs of 200,000 or more population.*

Form not applicable

NTD ID

Form 005 Included

Mode

Type of Service

a	b	c	d	e	f	g
Line No.	Item	Annual Total	Non-UZA	UZA	UZA	UZA
01	UZA number					
02	UZAs and Non-UZA allocation					
<b>Non-fixed guideway</b>						
03	Actual vehicle revenue miles					
04	Passenger miles					
05	Operating expense					
<b>Fixed guideway</b>						
06	Bus fixed guideway allocation					
07	Fixed guideway directional route miles					
08	Actual vehicle revenue miles					
09	Passenger miles					
10	Operating expense					
11	Enter commencement date of revenue service on first fixed guideway segment	/ /	/ /	/ /	/ /	/ /
		Month / Day / Year				

Date Prepared

Date Updated

*Required from transit agencies serving  
UZAs of 200,000 or more population.*

## Urbanized Area Formula Statistics Form (901)

The purpose of this form is to summarize the data used in the Urbanized Area Formula apportionment on one form.

### General Information

Report data on the Urbanized Area Formula Statistics Form (901) based upon the 1990 U.S. Bureau of the Census designated urbanized areas (UZA). If you are unsure of your UZA, please contact your validation analyst for the proper UZA number(s).

Report data by mode and type of service. Report both your directly operated services and the purchased transportation services included in your report. Report data using the fixed guideway and non-fixed guideway sections of the form. In each UZA you serve, report the commencement date of revenue service on your first segment of fixed guideway.

*Urbanized Area Formula Apportionment:* Apportionment of FTA funds to U.S. Census designated urbanized areas (UZA) with 200,000 or more population is based, in part, on their vehicle revenue miles, fixed guideway directional route miles, passenger miles, and operating costs. These data are obtained directly from National Transit Database (NTD) reports.

The urbanized area allocation formula contains separate tiers for fixed guideway and non-fixed guideway modes. Fixed guideway modes utilize a separate right-of-way (ROW) or rails for the exclusive use of public transportation service. By statute, trolleybus and ferryboat modes that utilize a ROW usable by other forms of transportation are fixed guideway. By definition, buses operating on controlled access or exclusive rights-of-way are also fixed guideway.

In order to qualify bus fixed guideway for inclusion in the formula apportionment, you must demonstrate a legitimate need for each segment of exclusive or controlled access right-of-way based on peak-hour traffic congestion. Peak-hour level of service in the unrestricted lanes must be D or worse as defined in the *Highway Capacity Manual*.

*Allocating Data among Urbanized and Non-Urbanized Areas:* Allocate data if you serve more than one urbanized area or also serve a non-urbanized area (non-UZA).<sup>2</sup> For apportionment purposes, you serve an UZA of 200,000 or more population if transportation services are located entirely within the UZA; or, if transportation services are provided between the UZA and an UZA of fewer than 200,000 population, or a non-urbanized area.

*Allocating Bus Statistics between Fixed and Non-Fixed Guideways:* Allocate bus statistics if you have both fixed guideway (FG) and non-fixed guideway (NF) operations.

*Correspondence to Other Forms:* Entries must be consistent with the mode totals reported on other NTD forms. Exhibit 16 on page 900-6 identifies the corresponding data on other forms.

Complete the Urbanized Area Formula Statistics Form (901) after you complete the rest of your NTD report.

## **Transit Terms**

*Urbanized Area (UZA):* An area (50,000 or more population) so designated by the U. S. Bureau of the Census.

## **Instructions**

*Allocating Data Among Urbanized and Non-Urbanized Areas:* Transit agencies serving UZAs of 200,000 or more population should report all of their vehicles revenue miles, passenger miles, operating expenses and eligible fixed guideway directional route miles on this form. If your transit agency serves only one UZA (200,000 or more population), enter the annual total in col c. If your transit agency serves more than one UZA or also serves a non-UZA, enter the annual total in col c. In addition, allocate fixed guideway directional route miles, actual vehicle revenue miles, passenger miles and operating costs among the UZAs and non-UZAs, in cols d through g. See allocating bus statistics on page 900-5 for methodology(s).

*Fixed Guideway Directional Route Miles:* Enter fixed guideway directional route miles from the Transit Way Mileage Form (403). If a service change impacted the number of fixed guideway directional route miles operated during the year, enter the average monthly directional route miles. Report only eligible segments. These are all segments not reported by another transit agency on their Urbanized Area Formula Statistics Form (901) and bus segments meeting the eligibility criteria described on pages 400-15 and 400-16.

If more than one mode operates on an exclusive or controlled access right-of-way, report the appropriate directional route miles for each mode. For example, buses (MB) and trolleybuses (TB) share a restricted roadway. The buses and trolleybuses operate in both directions over a mile of exclusive or controlled access right-of-way. Report two directional route miles for MB and two directional route miles for TB.

If more than one operator uses a fixed guideway segment, only one operator may report the directional route miles on the Urbanized Area Formula Statistics Form (901). The principal operator on the facility should report the directional route miles.

*Allocating Bus Statistics Between Fixed and Non-Fixed Guideways:* You may use the Urbanized Area Formula Statistics Form (901) to allocate bus passenger miles, vehicle revenue miles, and

operating expenses between fixed guideway (the sum of exclusive and controlled access rights-of-way reported on the Transit Way Mileage Form (403)) and non-fixed guideway. It is not mandatory to allocate bus statistics; you may report all bus statistics as non-fixed guideway.

To allocate your bus statistics, split total vehicle revenue miles into fixed guideway and non-fixed guideway portions based on schedules and lengths of fixed guideway route segments. Then, allocate passenger miles and operating expenses based on the percentage of fixed guideway and non-fixed guideway vehicle revenue miles as follows:

Calculate the proportion of fixed guideway (FG) and non-fixed guideway (NF) vehicle revenue miles:

$$FG = \frac{\text{Total Guideway Vehicle Revenue Miles}}{\text{Total Vehicle Revenue Miles}}$$

$$NF = \frac{\text{Non-Fixed Guideway Vehicle Revenue Miles}}{\text{Total Vehicle Revenue Miles}}$$

Allocate operating expenses and passenger miles:

Fixed Guideway

$$\text{Operating Expenses} = FG \times \text{Total Operating Expenses}$$

$$\text{Passenger Miles} = FG \times \text{Total Passenger Miles}$$

Non-Fixed Guideway

$$\text{Operating Expenses} = NF \times \text{Total Operating Expenses}$$

$$\text{Passenger Miles} = NF \times \text{Total Passenger Miles}$$

You may also allocate bus statistics based on the proportion of fixed guideway directional route miles. Calculate the portion of fixed guideway (FG) and non-fixed guideway (NF) directional route miles, respectively to the total directional route miles and allocate vehicle revenue miles, operating expenses and passenger miles as described above.

You may also allocate bus statistics based on your own allocation method.

Submit a Supplemental Information Form (005) if you allocate bus vehicle revenue miles, passenger miles and operating expenses between fixed guideway and non-fixed guideway. You should state the methodology used and include your calculations.

*Commencement Date of Fixed-Guideway Revenue Service:* This is the opening date of revenue service for a fixed guideway mode in each UZA served, even if you are not the original operator. For example, if the first segment of the light rail line began service on September 9, 1981, enter this date for LR mode.

## Exhibit 16

### Urbanized Area Formula Statistics Form (901) Corresponding Data

Lines on Urbanized Area Formula Statistics Form (901)	Data Item	Source Forms
03, 08	Actual vehicle revenue miles	Transit Agency Service Form (406) Non-Rail Modes line 8, col i Rail Modes line 20, col i
04, 09	Passenger miles	Transit Agency Service Form (406) line 25, col i
05, 10	Operating expense Total modal expenses minus object class 508.02	Operating Expenses Form (301) line 15, col j minus line 12, col j
07	Fixed guideway directional route miles	Transit Way Mileage Form (403)* Rail Modes: line 8, col b or line 9, col b Non-Rail Modes: line 14 col b or col c

\* Use line 9, col b (rail modes) or line 14, col c (non-rail modes) if there was a change in mileage during the year.

**Urbanized Area Formula Statistics Form (901)**  
**(Transit Agencies Serving UZAs of 200,000 or more Population)**  
Form Completion

This form is only for those transit agencies which serve an urbanized area (UZA) of 200,000 or more population as designated by the U. S. Bureau of the Census. Complete one form for each directly operated mode and for each purchased transportation mode. Use this summary form only after completing the Operating Expenses Forms (300's) and Non-Financial Operating Data Forms (400's).



When using diskette reporting, follow the special instructions below.

Diskette Reporting fully automates the transfer of data using the corresponding data table in Exhibit 16 on page 900-6. If another transit agency is reporting the same fixed guideway segment on line 07, col c, you must edit the field to remove the duplicate mileage. If there are bus fixed guideway segments that are not eligible as fixed guideway directional route miles on line 07, col c, you must edit the field to remove the mileage.

If you serve multiple UZAs or a non-UZA, you may select a formula for allocating statistics based on the proportion of vehicle revenue miles or directional route miles, or you may enter your own formula or you may directly enter data. The formula will compute the allocation percentages and distribute the data. You must remove any duplicate or ineligible fixed guideway mileage before allocation.

Similarly, if you are allocating bus statistics between fixed and non-fixed guideway, you may select a formula for allocating statistics based on the proportion of vehicle revenue miles or directional route miles, or you may enter your own formula, or you can directly enter the data. The formula will compute the allocation percentages and distribute the data. You must remove any duplicate or ineligible fixed guideway mileage before allocation.



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

**Line 01**

col c-g: Urbanized area (UZA) numbers served by your transit agency transfer automatically from the Transit Agency Identification Form (001).

**Line 02**

col c-g: (Optional) Enter the UZAs and non-UZA allocation methodology. Or, you may directly enter the data on lines 03 through 05 and 07 through 10.

Line 06

col c-g: (Optional) Enter the bus fixed guideway allocation methodology. Or, you may directly enter the data on lines 03 through 05 and 07 through 10.

Lines 03 through 05 and 07 through 10



Diskette Reporting automatically calculates this field; therefore, you will not be able to edit this field.

col c: Data transfer automatically from the corresponding forms using Exhibit 16 on page 900-6.

col e: Data transfer automatically from col c if your transit agency serves only one UZA and no non-UZAs (fewer than 50,000 population).

col d-g: Allocate data in cols d through g if you serve more than one UZA and/or non-UZA. Select an allocation formula, enter your own formula, or directly enter the data in each applicable column.

If you have bus fixed guideway, then allocate the bus statistics between fixed and non-fixed guideway segments. Select an allocation formula, enter your own formula, or directly enter the data in each applicable column.

Line 11

col c-g: Enter the commencement date (month, day, year) of revenue service on your first segment of fixed guideway in each UZA and non-UZA you serve.

Urbanized Area Formula Statistics Form (901) Check List:

- ✓ Submit this form only if you serve one or more urbanized areas of 200,000 or more population.
- ✓ Did you use the 1990 U.S. Bureau of the Census designated urbanized areas?
- ✓ If you have any ineligible fixed guideway directional route mileage, did you remove this mileage from line 07, col c?
- ✓ If you serve more than one urbanized area and/or non-urbanized area, did you allocate your data to each area? Does the total reported in col c equal the sum of cols d-g?
- ✓ If you allocated bus statistics between fixed guideway and non-fixed guideway, submit a Supplemental Information Form (005) (box 8) describing the allocation procedures and calculations.
- ✓ Did you check your entries for consistency in mode totals to those on other NTD forms?
- ✓ Did you report the commencement date (month, day, year) of revenue service on the first segment of fixed guideway in each UZA you serve, by mode and type of service, on line 11, cols e-g?

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**Appendix A:**

**1996 Reporting Manual  
National Transit Database**

**Declarations**

## Example A-1

### Chief Executive Officer (CEO) Definition

The Chief Executive Officer is the principal executive in charge of and responsible for the transit agency.

The following are some basic responsibilities and accountability that a CEO would normally be expected to assume:

- Responsibility for applying resources efficiently, economically, and effectively to achieve the purposes for which the resources were furnished.
- Accountability for the resources provided to carry out the programs and services.
- Responsibility for establishing and maintaining an effective internal control system to ensure that appropriate goals and objectives are met; resources are safeguarded; laws and regulations are followed; and reliable data are obtained, maintained, and fairly disclosed.
- Responsibility for complying with applicable laws and regulations. That responsibility encompasses identifying the requirements with which the entity and the official must comply and implementing systems designed to achieve compliance with those requirements.

The CEO is the one person responsible for the transit agency's operation: general administration, vehicle operations, vehicle and non-vehicle maintenance.

The following examples illustrate who is a CEO:

- General Manager of a Transit Authority
- Administrator of a Transit Authority
- Department head of a county or city government office
- Division head of a State Department of Transportation
- Executive Director of a Council of Governments, Commission, or Transit District
- Executive Director of a city sponsored demand response system
- Whomever the Transit Agency Board designates with the authority and accountability for the NTD report

Purchased transportation by a private operator  $\geq$  100 vehicles

- Senior Operations Manager (site specific)
- Anyone higher in the company, for example the President, Vice-President, or Controller at the corporate level would also be acceptable. This includes equivalent positions at operating subsidiaries.

## Example A-2

### Chief Executive Officer (CEO) Certification Suggested Format

#### *Transit Agency's Letterhead*

Mr. Douglas A. Kerr, Director  
Office of Program Guidance and Support  
Federal Transit Administration  
National Transit Database  
P. O. Box 61126  
Washington, DC 20039-1126

Dear Mr. Kerr:

I hereby certify the following concerning the financial and non-financial/operating data submitted in the (name of transit agency) NTD report for its fiscal year ending (date):

1. The financial and non-financial/operating data (1) are accurate and truthful records of the financial transactions and operations of the (name of transit agency) and (2) conform in all material respects with the accounting and definitional requirements of the Federal Transit Administration's *National Transit Database Uniform System of Accounts*.

Paragraph 2 is only for transit agencies in or serving urbanized areas with populations of 200,000 or more.

2. The verifications below pertain to each data item to be used in the Urbanized Area Formula allocation. (These data include fixed guideway directional route miles, vehicle revenue miles, passenger miles, and operating costs.) List each applicable data item by mode and type of service (i.e. bus directly operated, demand response purchased, etc.). Discuss the following for each data item listed in the parentheses:
  - a. Verification that a system is in place for recording data in accordance with FTA definitions. Verification that the correct data are being measured (e.g., vehicle revenue miles as opposed to total vehicle miles) and that no systematic errors exist (i.e., all data are recorded).
  - b. Verification that a system is in place to record data on a continuing basis and that data gathering is an ongoing effort.
  - c. Verification that source documents are available to support the reported data and are maintained for a minimum of three years. Verification that documents are reviewed and signed by a supervisor, as required.

## Example A-2

### Chief Executive Officer (CEO) Certification Suggested Format (continued)

- d. Verification that a system of internal controls is in place to ensure the accuracy of the data collection process and recording system and that reported documents are not altered. Verification that documents are reviewed and signed by a supervisor, as required.
- e. Verification that the data collection methods are those suggested by FTA or equivalent. Verification that FTA standards for precision and accuracy have been satisfied in that the sampling technique has either been approved by FTA or has been determined to conform to FTA requirements by a qualified statistician. Verification that the collection methods documented are being followed.
- f. Verification that the data are accurate. Documentation of an analytic review of the reported data to confirm that data are consistent with prior reporting periods and other facts known about transit agency operations.

Paragraphs 3a and 3b pertain to transit agencies with a waiver of the financial data part of the independent Auditor Statement. Include paragraph 3a or 3b.

- 3a. The accounting system from which this NTD report is derived follows the accounting system prescribed by the *Uniform System of Accounts*. The same accounting system has been adopted and was used to compile the NTD report previously submitted for fiscal year-ending (date), which contained an independent auditor's NTD financial data statement signed by (name of auditor) and dated (date), and on which the financial data waiver was granted.
- 3b. The (name of transit agency)'s internal accounting system is other than the accounting system prescribed by the *Uniform System of Accounts* but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the *Uniform System of Accounts*. The same internal accounting system has been adopted and was used to compile the NTD report previously submitted for fiscal year-ending (date), which contained an independent auditor's NTD financial data statement signed by (name of independent auditor) and dated (date), and on which the financial data waiver was granted.

Use paragraphs 4a, 4b, 4c, and/or 4d to describe how passenger mile data were collected for each mode and type of service.

- 4a. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected and estimated using the FTA Circular (number).
- 4b. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected using a 100 percent count of passenger mile data.

Example A-2

Chief Executive Officer (CEO) Certification  
Suggested Format (continued)

- 4c. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected and estimated using an alternative sampling procedure determined to meet the 95 percent confidence and 10 percent precision levels by a qualified statistician.
  
- 4d. The requirement to submit passenger mile data at the 95 percent confidence and 10 percent precision levels is waived for (mode) and (type of service). The description of how (transit agency name) arrived at the passenger mile number in this report is provided on the Supplemental Information Form (005) is accurate.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

## Exhibit A-1

### Urbanized Area Formula Data Review Suggested Procedures

FTA has specified and agreed to a set of procedures for the independent auditor to perform to satisfy the requirements of the Urbanized Area Formula data review. Several of the procedures below require the auditor to select a random sample of documents or data. The procedures do not specify the number to be selected (i.e., the percentage of the total documents/data). The auditor should use professional judgment to determine the percentage that will enable the auditor to make the required assurances. The procedures, to be applied to each applicable mode and type of service (directly operated and purchased transportation), are:

- a. Obtain and read a copy of written procedures related to the system for reporting and maintaining data in accordance with the NTD requirements and definitions set forth in 49 CFR Part 630, *Federal Register*, January 15, 1993 and as presented in the *1996 Reporting Manual*. If procedures are not written, discuss the procedures with the personnel<sup>1</sup> assigned responsibility of supervising the preparation and maintenance of NTD data.
- b. Discuss the procedures (written or informal) with the personnel assigned responsibility of supervising the preparation and maintenance of NTD data to determine:
  - The extent to which the transit agency followed the procedures on a continuous basis, and
  - Whether they believe such procedures result in accumulation and reporting of data consistent with the NTD definitions and requirements set forth in 49 CFR Part 630, *Federal Register*, January 15, 1993 and as presented in the *1996 Reporting Manual*.
- c. Inquire of same person<sup>1</sup> concerning the retention policy that is followed by the transit agency with respect to source documents supporting the NTD data reported on the Urbanized Area Formula Statistics Form (901).
- d. Based on a description of the transit agency's procedures obtained in items a and b above, identify all the source documents which are to be retained by the transit agency for a minimum of three years.

For each type of source document, select three months out of the year and observe that each type of source document exists for each of these periods.

- e. Discuss the system of internal controls with the person<sup>1</sup> responsible for supervising and maintaining the NTD data. Inquire whether individuals, independent of the individuals preparing the source documents and posting the data summaries, review the source documents and data summaries for completeness, accuracy and reasonableness and how often such reviews are performed.
- f. Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls.
- g. Obtain the worksheets utilized by the transit agency to prepare the final data which are transcribed onto the Urbanized Area Formula Statistics Form (901). Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Test the arithmetical accuracy of the summarizations.

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<sup>1</sup> The accountant may wish to list the titles of the persons interviewed.

## Exhibit A-1

### Urbanized Area Formula Data Review Suggested Procedures (continued)

- h. Discuss the transit agency's procedure for accumulating and recording passenger mile data in accordance with NTD requirements with transit agency staff<sup>2</sup>. Inquire whether the procedure used is (1) a 100 percent count of actual passenger miles or (2) an estimate of passenger miles based on statistical sampling meeting FTA's 95 percent confidence and 10 percent precision requirements.

If the transit agency conducts a statistical sample for estimating passenger miles, inquire whether the sampling procedure is (1) one of the two procedures suggested by FTA and described in FTA Circulars 2710.1A or 2710.2A; or (2) an alternative sampling procedure.

If the transit agency uses an alternative sampling procedure, inquire whether the procedure has been approved by FTA or whether a qualified statistician has determined that the procedure meets FTA's statistical requirements. Note as an exception in the report use of an alternative sampling procedure that has not been approved in writing by a qualified statistician.

- i. Discuss with transit agency staff<sup>2</sup> the transit agency's eligibility to conduct statistical sampling for passenger mile data every third year. Determine whether the transit agency meets one of the three criteria which allow transit agencies to conduct statistical samples for accumulating passenger mile data every third year rather than annually. Specifically:

- According to the 1990 Census, the public transit agency serves an urbanized area of less than 500,000 population.
- The public transit agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service (in any size urbanized area).
- The service is purchased from a seller operating fewer than 100 revenue vehicles in annual maximum revenue service, and is included in the transit agency's NTD report.

For transit agencies that meet one of the above criteria, review the NTD documentation for the most recent mandatory sampling year (1996) and determine that statistical sampling was conducted to accumulate passenger mile data meeting the 95 percent confidence and 10 percent precision requirements.

Determine how the transit agency estimated annual passenger miles if the statistical requirements were waived.

- j. Obtain a description of the sampling procedure for estimation of passenger mile data used by the transit agency. Obtain a copy of the transit agency's working papers or methodology used to select the actual sample of runs for recording passenger mile data. If the average trip length was used, determine that the universe of runs was used as the sampling frame. Determine that the methodology was to select specific runs from the universe resulted in a random selection of runs. If a selected sample run was missed, determine that a replacement sample run was randomly selected. Determine that the transit agency followed the stated sampling procedure.

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<sup>2</sup> The accountant may wish to list the titles of the persons interviewed.

## Exhibit A-1

### Urbanized Area Formula Data Review Suggested Procedures (continued)

- k. Select a random sample of the source documents for accumulating passenger mile data and determine that they are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and recompute the accumulations for each of the selected periods. List the accumulation periods which were tested. Test the arithmetical accuracy of the summarization.
- l. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of vehicle revenue miles with transit agency staff<sup>3</sup> and determine that stated procedures are followed. Select a random sample of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.
- m. For vehicle revenue mile data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation.

This is accomplished as follows:

- If vehicle revenue miles are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated and recompute the daily total of missed trips and missed vehicle revenue miles. Test the arithmetical accuracy of the summarization.
  - If vehicle revenue miles are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and determine that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summarization of intermediate accumulations.
  - If vehicle revenue miles are calculated from vehicle logs, select a random sample of the vehicle logs and determine that the deadhead mileage has been correctly computed in accordance with FTA's definitions. Test the arithmetical accuracy of the summarization of intermediate accumulations.
- n. For rail modes, review the recording and accumulation sheets for vehicle revenue miles and determine that locomotive miles are not included in the computation.
  - o. If fixed guideway directional route miles are reported, inquire of the person<sup>3</sup> responsible for maintaining and reporting the NTD data whether the operations meet FTA's definition of fixed guideway in that the service is:
    - Rail, trolleybus, or ferryboat; or
    - Bus service operating over exclusive or controlled access rights-of-way and:
      - access is restricted;
      - legitimate need for restricted access is demonstrated by peak period level of service D or worse on parallel adjacent highway; and
      - restricted access is enforced.

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<sup>3</sup> The accountant may wish to list the titles of the persons interviewed.

## Exhibit A-1

### Urbanized Area Formula Data Review Suggested Procedures (continued)

- p. Discuss the measurement of fixed guideway directional route miles with the person<sup>4</sup> responsible for reporting the NTD data and determine that the mileage is computed in accordance with FTA's definitions of fixed guideway and directional route miles.

Inquire whether there were service changes during the year that resulted in an increase or decrease in directional route miles. If a service change resulted in a change in overall directional route mileage, recompute the average monthly directional route miles and agree the total to the fixed guideway directional route miles reported on the Urbanized Area Formula Statistics Form (901).

- q. Measure fixed guideway directional route miles from maps or by retracing route.
- r. Inquire of the person<sup>4</sup> responsible for reporting the NTD data whether other public transit agencies operate service over the same fixed guideway as the transit agency. If yes, determine that the transit agency coordinated with the other public transit agency(ies) operating the same mode of public transportation over the fixed guideway such that the segment of fixed guideway is reported only once.
- s. Compare operating expenses with audited financial data, after reconciling items are removed.
- t. If the agency purchases transportation services, inquire of the personnel<sup>4</sup> responsible for reporting the NTD data regarding the disposition of purchased transportation generated fare revenues. Specifically, determine whether purchased transportation fare revenues are retained by the seller, and if so, the amount of such fares, or whether the purchased transportation fare revenues are returned to the transit agency.

If purchased transportation fare revenues are retained by the seller, obtain documentation of retained fare revenue amounts as reported by the seller and agree the total to retained fare revenues reported on the Contractual Relationship Identification Form (002).

- u. If the transit agency's report contains data for purchased transportation services from sellers operating fewer than 100 vehicles in maximum service, and assurances of the data for those services is not included in the engagement, obtain a copy of the Auditor Statement for Urbanized Area Formula data of the purchased transportation service. Attach a copy of the statement to the report. Note as an exception if the transit agency does not have an Auditor Statement for the purchased transportation data.
- v. If the transit agency purchases transportation services, obtain a copy of the purchased transportation contract and determine that the contract (1) specifies the specific mass transportation services to be provided; (2) specifies the monetary consideration obligated by the transit agency or governmental unit contracting for the service; (3) specifies the period covered by the contract and that this period is the same as, or a portion of, the period covered by the transit agency's NTD report; and (4) is signed by representatives of both parties to the contract. Inquire of the person<sup>4</sup> responsible for maintaining the NTD data regarding the retention of the executed contract, and determine that copies of the contracts are retained for three years.

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<sup>4</sup> The accountant may wish to list the titles of the persons interviewed.

## Exhibit A-1

### Urbanized Area Formula Data Review Suggested Procedures (continued)

- w. If the transit agency provides service in more than one urbanized area, or an urbanized area and a non-urbanized area, inquire of the person responsible for maintaining the NTD data regarding the procedures for allocation of statistics between urbanized areas and non-urbanized areas. Obtain and review the worksheets, route maps and urbanized area boundaries used for allocating the statistics and determine that the stated procedure is followed and that the computations are correct.
- x. Compare the data reported on the Urbanized Area Formula Statistics Form (901) to comparable data for the prior report year and calculate the percentage change from the prior year to the current year. For vehicle revenue mile, passenger mile, or operating expense data that have increased or decreased by more than 10 percent, or fixed guideway directional route mile data that have increased or decreased by more than 1 percent, inquire of transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for FTA review for a minimum of three years following the NTD report year.

The auditor may perform additional procedures which are agreed to by the auditor and the transit agency, if desired. The auditor should clearly identify the additional procedures performed in a separate attachment to the statement as procedures that were agreed to by the transit agency and the auditor, but not by FTA.

## Example A-3

### Auditor Statement Suggested Format

#### *Auditing Firm's Letterhead*

The Board of Trustees  
Transit Agency Name

#### **Financial Data**

In connection with our regular examination of the financial statements of \_\_\_\_\_, for the year-ended \_\_\_\_\_, on which we have reported separately under date of \_\_\_\_\_, we have also reviewed the reporting forms listed below and included in \_\_\_\_\_ report for the year-ended \_\_\_\_\_, required under Title 49 U.S.C. 5335 (a), for conformity in all material respects with the requirements of the Federal Transit Administration as set forth in its applicable *National Transit Database Uniform System of Accounts*. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the *Uniform System of Accounts*.

[Submit a list of the specific financial forms: Capital Funding Form (103), Operating Funding Form (203), and Operating Expenses Forms (300's) being reported upon]

Based on our review, in our opinion the accompanying reporting forms identified above conform in all material respects with the accounting requirements of the Federal Transit Administration as set forth in its applicable *Uniform System of Accounts*.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
\_\_\_\_\_  
City

#### **Urbanized Area Formula Data**

FTA has established the following standards with regard to the data reported to it in the Urbanized Area Formula Statistics Form (901) of the transit agency's annual National Transit Database (NTD) report:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data are being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of 3 years following FTA's receipt of the NTD report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the accuracy of the data collection process and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.

## Example A-3

### Auditor Statement Suggested Format (continued)

- The data collection methods are those suggested by FTA or meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about transit agency operations.

We have applied the procedures to the data contained in the accompanying Urbanized Area Formula Statistics Form (901) for the fiscal year-ending (date). Such procedures, which were agreed to and specified by FTA in Exhibit A-1 of the *1996 Reporting Manual* and were agreed to by the transit agency, were applied to assist you in evaluating whether the transit agency complied with the standards described in the first paragraph of this part and that the information included in the NTD report Urbanized Area Formula Statistics Form (901) for the fiscal year-ending (date) is presented in conformity with the requirements of the *Uniform System of Accounts and Records and Reporting System; Final Rule*, as specified in 49 CFR Part 630, *Federal Register*, January 15, 1993 and as presented in the *1996 Reporting Manual*. Additional procedures performed, which are agreed to by the transit agency but not by FTA, are described in a separate attachment to this report. This report is intended solely for your information and FTA and should not be used by those who did not participate in determining the procedures.

The procedures were applied separately to each of the information systems used to develop the reported vehicle revenue miles, fixed guideway directional route miles, passenger miles, and operating expenses of transit agency \_\_\_\_\_ for the fiscal year-ending (date) for each of the following modes:

List each mode by type of service (directly operated or purchased transportation).

The following information and findings came to our attention as a result of performing the procedures described in the attachments to this report.

Itemize all information and findings. If none, so state.

The agreed upon procedures are substantially less in scope than an examination, the objective of which is an expression of an opinion on the Urbanized Area Formula Statistics Form (901). Accordingly, we do not express such an opinion. Also we do not express an opinion on the transit agency's system of internal control taken as a whole.

In performing the procedures, except for the information and findings described above, no matters came to our attention that caused us to believe that the information included in the NTD report on the Urbanized Area Formula Statistics Form (901) for the fiscal year-ending (date) is not presented in conformity with the requirements of the *Uniform System of Accounts and Records and Reporting System; Final Rule*, as specified in 49 CFR Part 630, *Federal Register*, January 15, 1993 and as presented in the *1996 Reporting Manual*. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only to the information described above, and does not extend to the transit agency's financial statements taken as a whole, or the forms in the transit agency's NTD report other than the Urbanized Area Formula Statistics Form (901), for any date or period.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
City

**Appendix B:**

**1996 Reporting Manual  
National Transit Database**

**Glossary of Transit Terms**

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## Glossary of Transit Terms 1996 Reporting Manual

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- Accessible Station: See Form 403.
- Accessible Vehicle: See Form 408.
- Accident Reporting Time: See Form 321.
- Accrual Accounting: See How to Report.
- Active Vehicles in Fleet: See Form 408.
- Actual Person Count: See Form 404.
- Actual Service: See Form 406.
- Actual Vehicle Miles/Hours: See Form 406.
- Aerial Tramway (Mode): See Form 001.
- Aerial Tramway (Vehicle): See Form 408.
- Aggravated Assault: See Form 405.
- Americans with Disabilities Act (ADA): The legislation defining the responsibilities of and requirements for transportation providers to make transportation accessible to individuals with disabilities. The Department of Transportation published the Final Rule on Transportation of Individuals with Disabilities on September 6, 1991. Refer to 49 CFR Parts 27, 37 and 38.
- ADA-Related Unlinked Passenger Trips: See Form 406.
- Amortization of Intangibles: See Form 301.
- Arson: See Form 405.
- Articulated Bus: See Form 408.
- At Grade, with Cross Traffic (Rail): See Form 403.
- At Grade, Exclusive Right-of-Way (Rail): See Form 403.
- At Grade, Mixed and Cross Traffic (Rail): See Form 403.
- Auditor Statement: See Declarations.
- Automated Guideway Transit (Mode): See Form 001.
- Automated Guideway Vehicle: See Form 408.
- Automobile: See Form 408.
- Auxiliary Transportation Revenues: See Form 203.
- Average Fleet Age: The cumulative years active revenue vehicles are in service divided by the sum of all active revenue vehicles. Also see *Transit Profiles*.
- Average Lifetime Mileage per Active Vehicle: See Form 408.
- Average Weekday: See Form 406.
- Base Period: The time of day during which vehicle requirements and schedules are not influenced by peak period passenger volume demands (e.g., between morning and afternoon peak periods). The number of revenue vehicles required to maintain base period schedules is called the base period fleet, or the base period requirement. Also see *Transit Profiles* and *National Transit Summaries and Trends*.
- Base Period Vehicle Requirement: The number of revenue vehicles required to maintain base period schedules. This is also called base period requirement or base period fleet. Also see *Transit Profiles* and *National Transit Summaries and Trends*.
- Beneficiary: See Who Reports.
- Brokerage System: See Form 002.
- Burglary: See Form 405.
- Bus (Mode): See Form 001.
- Bus, Class A (> 35 seats): See Form 408.
- Bus, Class B (25-35 seats): See Form 408.

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## Glossary of Transit Terms 1996 Reporting Manual

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- Bus, Class C (<25 seats): See Form 408.
- Busway: A roadway reserved for buses only.  
It may be a grade separated or controlled access roadway.
- Cable Car (Mode): See Form 001.
- Cable Car (Vehicle): See Form 408.
- Capital Expenses: See Form 103.
- Capital Labor: See Form 404.
- Capital Program: See FTA Capital Program Funds.
- Casualty and Liability Costs: See Form 301.
- Charter Service: See Form 406.
- Charter Service Hours: See Form 406.
- Charter Service Revenues: See Form 203.
- Chief Executive Officer (CEO): See Declarations.
- Chief Executive Officer Certification: See Declarations.
- Collisions with Objects: See Form 405.
- Collisions with Other Vehicles: See Form 405.
- Collisions with People: See Form 405.
- Commuter Rail (Mode): See Form 001.
- Commuter Rail Locomotive: See Form 408.
- Commuter Rail Passenger Coach: See Form 408.
- Commuter Rail Self-Propelled Passenger Car: See Form 408.
- Contract Expenditures by the Buyer: See Form 002.
- Contributed Services: See Form 203.
- Controlled Access Right-of-Way (Non-Rail): See Form 403.
- Cooperative Agreement: See Form 002.
- Curfew and Loitering Laws: See Form 405.
- Data Waiver: See Exemptions and Waivers.
- Deadhead: See Form 406.
- Declaration: See What to Report.
- Declaration Waiver: See Exemptions and Waivers.
- Dedicated Funds (Capital): See Form 103.
- Dedicated Funds (Operating): See Form 203.
- Demand Response (Mode): See Form 001.
- Demonstration Grant: Financial assistance from the Research, Development, and Demonstration Projects Program. A demonstration grant is the development, testing, and demonstration of new facilities, equipment, techniques, and methods which will assist in the reduction of urban transportation needs, the improvement of mass transportation service, or the contribution of such service toward meeting total urban transportation needs at minimum cost.
- Dental Plans: See Form 331.
- Depreciation and Amortization: See Form 301.
- Derailment/Bus Going Off Road: See Form 405.
- Detail Review Letter: See Validation Process.
- Direct Cost: See Form 301.
- Directional Route Mile: See Form 403.
- Directly Generated Funds (Capital): See Form 103.

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- Directly Generated Funds (Operating): See Form 203.
- Directly Levied Taxes (Capital): See Form 103.
- Directly Levied Taxes (Operating): See Form 203.
- Directly Operated: See Form 001.
- Disorderly Conduct: See Form 405.
- Donation: A contribution from a non-public entity to a transit agency to benefit public transit.
- Double Decked Bus: See Form 408.
- DUI (Driving Under the Influence): See Form 405.
- Drug Abuse Violations: See Form 405.
- Drunkenness: See Form 405.
- Elevated-on-Fill (Rail): See Form 403.
- Elevated-on-Structure (Rail): See Form 403.
- Emergency Contingency Vehicle: See Form 408.
- Employee: See Form 404.
- Employee Work Hour: See Form 404.
- Exclusive Right-of-Way (Non-Rail): See Form 403.
- Exemption: The complete relief from all or part of NTD reporting and data collection requirements. An exemption is granted by FTA, upon request, on an annual basis.
- Expense Transfers: See Form 301.
- Facilities: See Form 103.
- Failure to Report: See When to Report.
- Fare Evasion: See Form 405.
- Fatality: See Form 405.
- Federal Funds (Capital): See Form 103.
- Federal Funds (Operating): See Form 203.
- FICA or Railroad Retirement and/or PERS: See Form 331.
- FTA: The Federal Transit Administration, formerly known as the Urban Mass Transportation Administration (UMTA).
- FTA Capital Program Funds: See Form 103.
- FTA Other Funds (Capital): See Form 103.
- FTA Urbanized Area Formula Program Funds (Capital): See Form 103.
- FTA Urbanized Area Formula Program Funds (Operating): See Form 203.
- Ferryboat (Mode): See Form 001.
- Ferryboat (Vehicle): See Form 408.
- Filing Extension: See When to Report.
- Financial Data Waiver (Auditor Statement): See Exemptions and Waivers.
- Fire: See Form 405.
- Fire in Right-of-Way & Others: See Form 405.
- Fire in Station: See Form 405.
- Fire in Vehicle: See Form 405.
- Fiscal Year: See How to Report.
- Fixed Cost: See Form 301.
- Fixed Guideway: Any public transportation facility utilizing and occupying a separate right-of-way or rails for the exclusive use of public transportation service including, but not limited to, fixed rail, automated guideway transit, and exclusive facilities for buses and other high occupancy vehicles; and also means a public transportation facility using a fixed catenary system

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and right-of-way useable by other forms of transportation.

Fixed Guideway Directional Route Mile: See Form 403.

Fixed Guideway Mode: Any public mass transportation service using exclusive or controlled access rights-of-way or rails entirely or in part. Fixed guideway modes include, but are not limited to rail systems, automated guideway transit, mono-rail, and highway facilities for buses and other high occupancy vehicles. By statute, the fixed guideway mode category for Urbanized Area Formula apportionment purposes also includes ferryboat and fixed catenary systems such as trolleybus which can share a right-of-way with other modes. That portion of bus service operated on exclusive or controlled access rights-of-way is fixed guideway by definition.

Fleet Expansion: See Form 103.

Forcible Rape: See Form 405.

Freight Tariffs: See Form 203.

Fringe Benefits: See Forms 301 and 331.

Fuel and Lubricants: See Form 301.

Fuel Type: See Form 408.

Full Time Employee: See Form 404.

Fully Allocated Cost: See Form 301.

Function: See Form 301.

General Administration: See Form 301.

General Administration Expense: The total operating expenses associated with the general administration of the transit agency. General administration expense includes wages and benefits for the general manager, lawyers, engineers, accountants,

planners, and customer service representatives; computer support equipment, and other office materials and supplies; and, contracts for management services. Also see *Data Tables*.

General Purpose Maintenance Facility: See Form 402.

General Revenue Funds (Capital): See Form 103.

General Revenue Funds (Operating): See Form 203.

Grace Period: See When to Report.

Grade Crossing: See Form 405.

Headway: The time interval between transit revenue vehicles passing a specified location.

Heavy Maintenance Facility: See Form 402.

Heavy Rail (Mode): See Form 001.

Heavy Rail Passenger Car: See Form 408.

High Occupancy Vehicle (HOV) Facility: An exclusive or controlled access right-of-way which is restricted to high occupancy vehicles at all times or for a set period of time. The designation of a HOV facility is determined by State and/or local officials.

*Highway Capacity Manual*: A publication of the Institute of Transportation Engineers defining level of service criteria to determine peak hour traffic congestion.

Holiday: See Form 331.

Homicide: See Form 405.

Hospital, Medical and Surgical Plans: See Form 331.

Incident: See Form 405.

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- Incident Reporting Threshold: See Form 405.
- Inclined Plane (Mode): See Form 001.
- Inclined Plane Vehicle: See Form 408.
- Incomplete Report: See When to Report.
- Injury: See Form 405.
- Inspection and Maintenance of Revenue Vehicles: See Form 402.
- Instructor Premium for Operator Training: See Form 321.
- Interest Expense: See Form 301.
- Intervening Time: See Form 321.
- Jitney (Mode): See Form 001.
- Joint Expenses: See Form 301.
- Labor: See Form 301.
- Labor Expense: The pay and allowances due employees in exchange for the labor services they render on behalf of the transit system. It is necessary to distinguish between the allowances to be included in fringe benefits. Labor allowances include payments made directly to the employee arising from the performance of a piece of work, such as shift differentials, overtime premiums, minimum guarantees, etc. Fringe benefit allowances include payments direct to the employee, but not arising from the performance of a piece of work. The latter allowances include paid absences for illness, holidays, vacations and jury duty. Also see *Data Tables*.
- Larceny/Theft: See Form 405.
- Late Report: See When to Report.
- Leased or Borrowed from Related Parties: See Form 408.
- Leased under Purchase Agreement: See Form 408.
- Leases and Rentals: See Form 301.
- Life Insurance Plans: See Form 331.
- Light Rail (Mode): See Form 001.
- Light Rail Vehicle: See Form 408.
- Linked Passenger Trip: A trip from origin to destination on the transit system. Even if a passenger must make several transfers during a journey, the trip is counted as one linked trip on the system. A passenger who rides three vehicles on his journey to work, for example, takes one linked trip on the system, but three unlinked passenger trips (UPT's) because the passenger rode on three different vehicles. Linked passenger trips are not reported in the NTD reporting system. Also see *National Transit Summaries and Trends*.
- Local Funds (Capital): See Form 103.
- Local Funds (Operating): See Form 203.
- Major Components: See Form 103.
- Manufacturer (Vehicle): See Form 408.
- Mass Transportation: Transportation by bus, or rail, or other conveyance, either publicly or privately owned, providing to the public general or special service (but not including school buses or charter or sightseeing service) on a regular and continuing basis.
- Mass Transportation Agency: An agency authorized to transport people by bus, rail, or other conveyance, either publicly or privately owned, and providing to the public general or special service (but not including school, charter or sightseeing service) on a regular basis.

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Materials and Supplies Consumed: See Form 301.

Metropolitan Planning Organization (MPO): The area-wide agency responsible for conducting the continuous, cooperative and comprehensive urban transportation planning process. The MPO is also the single, area-wide recipient of Federal funds for transportation planning purposes. Together with the State, it carries out the planning and programming activities necessary for Federal capital funding assistance. The MPO is designated by agreement among the various units of local government and the Governor.

Midday Period: See Form 406.

Miles of Track: See Form 403.

Minimum Guarantee for Call Out: See Form 321.

Minimum Guarantee - Daily: See Form 321.

Minimum Guarantee - Weekly: See Form 321.

Miscellaneous Expenses: See Form 301.

Mixed Traffic Right-of-Way (Non-Rail): See Form 403.

Mode: A transit system category characterized by specific right-of-way, technological and operational features. Also see Form 001.

Model Number (Vehicle): See Form 408.

Monetary Consideration: See Form 002.

Monorail (Mode): See Form 001.

Monorail Vehicle: See Form 408.

Motor Vehicle Theft: See Form 405.

National Transit Database (NTD): See What is the National Transit Database?

NTD ID: See How to Report.

Nine or Fewer Vehicles Exemption: See Exemptions and Waivers.

Non-Contract Expenditures by the Seller: See Form 002.

Non-Fixed Guideway Directional Route Mile: See Form 403.

Non-Operating Paid Work Time: See Form 321.

Non-Rail Modes: See Form 001.

Non-Transportation Revenues: See Form 203.

Non-Urbanized Area: See Form 001.

Non-Vehicle Maintenance: See Form 301.

Non-Vehicle Maintenance Expense: Total operating expenses associated with the inspection, maintenance, and repair of assets other than vehicles (buildings, radio equipment, shop equipment, etc.). Non-vehicle maintenance expense includes costs for maintenance wages and fringe benefits, maintenance supplies, repair materials, outside and/or contract maintenance, and repair work. Also see *Data Tables*.

Object Class: See Form 301.

Open-Cut (Rail): See Form 403.

Operating Expenses: See Form 203.

Operating Expenses: All expenses associated with the operation of an individual mode by a given operator. Operating expenses exclude reconciling items such as interest expenses and depreciation. Also see *Data Tables*.

Operating Labor: See Form 404.

Operating Time: See Form 321.

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- Operators: See Form 321.
- Operators' Salaries and Wages: See Form 301.
- Other Assault: See Form 405.
- Other Capital Funds: Any miscellaneous funds used for a capital expenditure. Examples are funds dedicated to a local government agency for transportation rather than specifically for transit, taxes levied directly by the transit agency, profits from charter service, advertising revenues, and private donations. Also see *Data Tables*.
- Other Costs Incurred by the Buyer: See Form 002.
- Other Expenses: Other expenses include taxes, expense transfers, and miscellaneous expenses; or any other expenses not identified in the nine primary object classes. Also see *Data Tables*.
- Other Federal Funds (Capital): See Form 103.
- Other Federal Funds (Operating): See Form 203.
- Other Fringe Benefits: See Form 331.
- Other Funds (Capital): See Form 103.
- Other Paid Absence: See Form 331.
- Other Premium: See Form 321.
- Other Reconciling Items: See Form 301.
- Other Salaries and Wages: See Form 301.
- Other Time Spent in Transportation Administration: See Form 321.
- Other Transit Revenue: The revenue derived from (1) provision of transit revenue service other than regular fixed route and special demand response service (charter service revenues, special contract fares, and special route guarantees); (2) operations closely associated with provision of transit service, including station and vehicle concessions, and advertising; (3) transit agency facilities or operations not associated with providing transit service, including rental of vehicles and properties, investment income, and park-and-ride parking facility revenue. Also see *Data Tables*.
- Other USDOT Funds (Capital): See Form 103.
- Overtime Premium - Scheduled: See Form 321.
- Overtime Premium - Unscheduled: See Form 321.
- Owned Outright: See Form 408.
- Ownership (Vehicle): See Form 408.
- Paid Breaks and Meal Allowances: See Form 321.
- Park-and-Ride: The parking of a passenger vehicle by a transit rider, either free or for a fee, while using the transit system.
- Park-and-Ride Facility: A parking garage and/or pavement used for parking passengers' automobiles, either free or for a fee, while they use transit agency facilities. Park-and-ride facilities are generally established as collector sites for rail or bus service. Park-and-ride facilities may also serve as collector sites for vanpools and carpools, and as transit centers.
- Part Time Employee: See Form 404.
- Passenger Fares: See Form 203.
- Passenger Mile Sampling Waiver: See Exemptions and Waivers

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- Passenger Miles: See Form 406.
- Passenger Parking Facility: See Form 405.
- Passenger Station/Bus Stop: See Form 405.
- Pass-Through Funds: See Forms 103, 203 and 301.
- Patron: See Form 405.
- Pay Hour: The compensation for operating time and non-operating paid work time classifications. Also see *Data Tables*.
- Peak Period (A.M.): See Form 406.
- Peak Period (P.M.): See Form 406.
- Peak-to-Base Ratio: The ratio between the number of revenue vehicles operating in passenger service during the peak period and the number of revenue vehicles operating in passenger service during the base period. Peak-to-base ratio is usually expressed in numerical terms, e.g., 140 to 70 or 2:1. Also see *Transit Profiles*.
- Pension Plans (including long-term disability insurance): See Form 331.
- Performance Indicator: A statistical representation of how well an activity, task, or function is being performed. A performance indicator is usually computed by relating a measure of service output or utilization to a measure of service input or cost. Also see *Data Tables*, *Transit Profiles*, and *National Transit Summaries and Trends*.
- Permanent Employee: See Form 404.
- Personal Casualty Boarding and Alighting Vehicle: See Form 405.
- Personal Casualty in Parking Facility: See Form 405.
- Personal Casualty in Station/Bus Stop: See Form 405.
- Personal Casualty inside Vehicle: See Form 405.
- Personal Casualty on Right-of-Way: See Form 405.
- Platform Time - Charter and Special Service: See Form 321.
- Platform Time - Line Service: See Form 321.
- Population Density: Population divided by the area (e.g., square miles) for which the population was measured.
- Premium Pay: See Form 321.
- Private Conventional Bus Service: Fixed route, scheduled operations providing conventional, publicly available services without the use of Urbanized Area Formula funds, direct or indirect, and not under contract to a public entity.
- Private Subscription Bus Services: Fixed route, scheduled operations contracted for by employers, employees or community groups providing conventional bus services without the use of Urbanized Area Formula funds, direct or indirect, and not under contract to a public entity.
- Publico (Mode): See Form 001.
- Public Transit Agency: A public entity responsible for administering and managing transit activities and services. Public transit agencies can directly operate transit service or contract out for all or part of the total transit service provided.
- Purchased Transportation: See Forms 001, 002 and 301.
- Purchase Lease Payments: See Form 301.
- Qualified Statistician: See Form 406.

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- Rail Modes: See Form 001.
- Rail Overhaul: See Form 103.
- Reconciling Items: See Form 301.
- Reference Documents: The 1995 edition of the Federal Transit Administration's *Uniform System of Accounts* (USOA), and *Reporting Manual* and sample forms. These volumes are subject to periodic revision. Beneficiaries and applicants are responsible for using the current edition of the reference documents.
- Rehabilitation of Rolling Stock: See Form 103.
- Related Parties Lease Agreement: See Form 301.
- Remanufacture of Rolling Stock: See Form 103.
- Replacement of Rolling Stock: See Form 103.
- Reporting Agency: An agency submitting a report under the NTD program.
- Reporting Waiver: An approval by FTA based on a written, justifiable request to exclude some data element(s) from a report.
- Report Time: See Form 321.
- Report Waiver: See Exemptions and Waivers.
- Report Year: See How to Report.
- Retained Fare Revenues (Revenues Retained by the Seller): See Forms 002 and 203.
- Returned Fare Revenues (Revenues Returned to the Buyer): See Forms 002 and 203.
- Revenue Accrued through a Purchased Transportation Agreement: See Form 203.
- Revenue Service: See Form 406.
- Revenue Service Interruptions for Mechanical Reasons: See Form 402.
- Revenue Service Interruptions for Other Reasons: See Form 402.
- Revenue Vehicle Operation: See Form 301.
- Revenue Vehicles: The floating and rolling stock used in providing transit service for passengers. The term revenue vehicles includes the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except fare collection equipment and revenue vehicle movement control equipment (radios).
- Robbery: See Form 405.
- Rolling Stock: See Form 103.
- Route Deviation: See Forms 001 and 406.
- Run Selection Time: See Form 321.
- Salaries/Wages/Benefits: The sum of labor and fringe benefits object classes. Also see *Data Tables*.
- Sampling: See Form 406.
- Scheduled Revenue Service: See Form 406.
- School Bus: See Form 408.
- School Bus Hours: See Form 406.
- School Bus Service: See Form 406.
- School Bus Service Revenues: See Form 203.
- Section 3: See FTA Capital Program Funds.
- Seating Capacity: See Form 408.
- Section 9: See FTA Urbanized Area Formula Program Funds.
- Service Area: See Form 001.
- Service Consumed: See Form 406.
- Service Population: See Form 001.

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- Services: See Form 301.
- Service Supplied: See Form 406.
- Service Vehicles: The floating and rolling stock used in connection with keeping the revenue vehicles in operation. Service vehicles are not used to carry passengers.
- Sex Offenses, Forcible: See Form 405.
- Shared Cost: See Form 301.
- Shift Premiums: See Form 321.
- Short-Term Disability Insurance: See Form 331.
- Sick Leave: See Form 331.
- Sightseeing Operations: Special service involving the transportation of passengers assembled into a travel group by the carrier and specifically designed to service some special purpose beyond mere public transportation. Such special service is to be distinguished from service which solely contemplates expeditious service between fixed points on a fixed route according to a predetermined schedule.
- Social Service Agency: See Form 002.
- Spare Ratio: The number of spare vehicles divided by the vehicles required for annual maximum service. Spare ratio is usually expressed as a percentage, e.g., 100 vehicles required and 20 spare vehicles is a 20 percent spare ratio. See also Spare Vehicles and Vehicles Operated in Maximum Service. Also see *Transit Profiles*.
- Spare Vehicles: See Form 406.
- Special Transit Fares: See Form 203.
- Spread-Time Premium: See Form 321.
- Stand-By Time: See Form 321.
- Standing Capacity: See Form 408.
- State Funds (Capital): See Form 103.
- State Funds (Operating): See Form 203.
- Student Training Time: See Form 321.
- Subsidy from Other Sectors of Operations: See Form 203.
- Subway-Tunnel/Tube (Rail): See Form 403.
- System Security: See Form 301.
- Taxes: See Form 301.
- Taxicab Operator: See Form 002.
- Temporary Employee: See Form 404.
- Ticketing and Fare Collection: See Form 301.
- Time Service Begins: See Form 406.
- Time Service Ends: See Form 406.
- Time Spent in Customer Services: See Form 321.
- Time Spent in Other Non-Operating Functions: See Form 321.
- Time Spent in Revenue Vehicle Movement Control: See Form 321.
- Time Spent in Ticketing and Fare Collection: See Form 321.
- Time Spent on Union Functions: See Form 321.
- Tires and Tubes: See Form 301.
- Total Miles on Active Vehicles during the Period: See Form 408.
- Transit Mall: A type of exclusive right-of-way reserved for transit vehicles in revenue service and pedestrian traffic.
- Transit Profiles: Data on individual transit agencies consisting of general, summary, modal, performance, and trend indicators.

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- The data are extracted directly from NTD reports filed by transit operators.
- Transit Property: See Form 405.
- Transit Property Damage: See Form 405.
- Transit Trip: A one-way trip by a transit vehicle in revenue service starting at one terminal point of a route and ending at another terminal point. A round trip is counted as two separate trips. In the case where the route is a pure loop involving entirely different streets and pick-up points, and where there is no logical way to identify the terminal points, then traversing of the loop can be regarded as a single trip.
- Transportation Administration and Support: See Form 301.
- Travel Time: See Form 321.
- Trespass: See Form 405.
- Trolleybus (Mode): See Form 001.
- Trolleybus (Vehicle): See Form 408.
- Trolley Replica: A type of vehicle having the appearance of a trolley or streetcar but has rubber tires and is powered by a diesel, gasoline, propane or alternative fuel engine contained within the vehicle. Trolley replicas are classified as bus mode in the NTD system.
- True Lease: See Form 408.
- Turn-In Time: See Form 321.
- Type of Service: The distinction between directly operated service (DO) and purchased transportation service (PT). Also see Form 001.
- Unemployment Insurance Plans: See Form 331.
- Uniform and Work Clothing Allowances: See Form 331.
- Unlinked Passenger Trips: See Form 406.
- Urban Area: Any area that includes a municipality or other built up place which is appropriate, in the judgment of the Secretary of Transportation, for a public transportation system to serve commuters or others in the locality taking into consideration the local patterns and trends of urban growth.
- Urbanized Area: See Forms 001 and 901.
- Urbanized Area Formula Data Waiver (Auditor Statement): See Exemptions and Waivers.
- USOA: An acronym for the Federal Transit Administration's *Uniform System of Accounts*.
- User-Side Subsidy Program: See Form 002.
- Utilities: See Form 301.
- Vacation: See Form 331.
- Van: See Form 408.
- Vandalism: See Form 405.
- Vanpool (Mode): See Form 001.
- Variable Cost: See Form 301.
- Vehicle Maintenance: See Form 301.
- Vehicle Maintenance Expense: The total operating expenses associated with the inspection, maintenance, and repair of vehicles, such as mechanics wages and fringe benefits, maintenance supplies, repair parts, outside and/or contract maintenance, and repair work. Also see *Data Tables*.
- Vehicle Operations: See Form 301.
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**Vehicle Operations Expense:** The total operating expenses associated with revenue vehicle operation including administration and clerical support, scheduling activities, and revenue vehicle movement control; system security; and ticketing and fare collection activities. Vehicle operations expense includes wages and benefits for operators, dispatchers, schedulers, fare collectors, transit police and their supervisors and clerical support; expenses for fuel and tires for revenue vehicles, fuel and lubricant taxes; and outside security services. Also see *Data Tables*.

**Vehicle Revenue Miles/Hours:** See Form 406.

**Vehicles Available for Maximum Service:** See Form 406.

**Vehicles in Total Fleet:** See Form 408.

**Vehicles Operated in Maximum Service:** See Forms 002 and 406.

**Vehicle Type:** See Form 408.

**Waiver:** The relief from a specific reporting requirement based on a threshold value and/or successful completion of the requirement in a prior report year. A waiver usually requires an alternate action to ensure the integrity of the database, such as certification by the CEO. Waivers apply to the independent Auditor Statement, both the financial data and the Urbanized Area Formula data elements, and passenger mile data collection.

**Witness Time:** See Form 321.

**Workers' Compensation Insurance or Federal Employees' Liability Act Contribution:** See Form 331.

**Year of Manufacture:** See Form 408.









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