



Federal Transit Administration  
U.S. Department of Transportation

Office of Budget and Policy



# National Transit Database 2021 Policy Manual

FULL REPORTING



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# TABLE OF CONTENTS

<b>List of Exhibits .....</b>	<b>vii</b>
<b>Acronyms and Abbreviations .....</b>	<b>x</b>
<b>Report Year 2021 Policy Changes and Reporting Clarifications .....</b>	<b>1</b>
<b>Introduction .....</b>	<b>2</b>
The National Transit Database .....	3
History .....	3
NTD Data .....	4
Data Use and Funding .....	7
Failure to Report .....	10
Inaccurate Data .....	11
Standardized Reporting Requirements .....	11
Reporting Due Dates .....	11
Data Validation .....	13
Financial Data Requirements .....	14
Service Data Requirements .....	16
General Data Formatting Rules .....	17
Reporting Rules and Regulations .....	17
Reporter Types .....	18
Urban Reporters .....	18
Rural Reporters .....	19
State DOT Reporting Structure .....	20
Transit Asset Management Reporters .....	23
Voluntary Reporters .....	24
Continuing Grant Requirements .....	24
Transit Agency Profile Requirements .....	25
Basic Information (Form P-10) .....	25

## 2021 NTD Policy Manual

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Modes and Types of Service (Form P-20).....	27
Reporter Users (Form P-30).....	39
Reportable Segments (Form P-40).....	39
Segment Requests .....	49
<b>Basic Agency Information Requirements .....</b>	<b>50</b>
Identification (Form B-10) .....	51
Organization Types.....	51
Demographic Data.....	53
Contractual Relationship Data Requirements (Form B-30) .....	55
Competitively Bid vs. Negotiated Agreements .....	56
Purchased Transportation Fare Revenues.....	56
Reporting Contract Data for Vanpools .....	56
Contract Capital Leasing Expenses.....	57
Direct Payment .....	57
Contract Cost.....	57
Other Costs Incurred by the Buyer.....	58
Key Relationships Between Forms .....	58
<b>Financial Data Requirements.....</b>	<b>60</b>
What to Report .....	61
Fully Allocated Costs .....	62
How to Record and Report Financial Accounts .....	63
Allocating Costs .....	63
Direct vs. Shared Costs.....	64
Bonds and Loans.....	66
Funding Sources (Form F-10) .....	68
Directly Generated Funds .....	68
Public Funding Relationships.....	75
Local and State Government Sources .....	76
Federal Government Sources .....	78

---

Non-Added Revenues .....	84
Capital Expenses (Form F-20) .....	85
Project Classes .....	86
Project Categories .....	88
Predominant Use .....	92
Purchased Transportation .....	92
How to Collect and Report Financial Data: Full Reporter Requirements .....	93
Operating Expenses: USOA Functions and Object Classes (Form F-30) .....	93
Operating Expenses: USOA Object Classes — Reconciling Items (Form F-40) .....	105
Non-Public Transportation Expenses .....	106
USOA Object Classes: Financial Statement (Form F-60) .....	107
<b>Service Data Requirements .....</b>	<b>115</b>
Service Supplied .....	116
Revenue Service .....	116
Deadhead .....	117
Actual Service Data .....	118
Vehicles Available for Annual Maximum Service .....	124
Vehicles Operated in Annual Maximum Service .....	124
Scheduled Service .....	126
Charter Service .....	129
School Bus Service .....	129
Volunteer Service .....	129
Service Consumed .....	130
Unlinked Passenger Trips .....	130
Sponsored Service .....	131
Passenger Miles Traveled .....	131
Collecting Service Consumed Data .....	132
Service Operated .....	140
Days Operated .....	140

---

Peak Periods.....	141
Directional Route Miles, Fixed Guideway, and High Intensity Busway .....	144
Monthly Ridership Reporting (Form MR-20) .....	145
Unlinked Passenger Trips .....	145
Actual Vehicle (Passenger Car) Revenue Hours .....	146
Actual Vehicle (Passenger Car) Revenue Miles.....	146
Monthly Vehicles Operated in Maximum Service (VOMS).....	146
<b>Safety Data Requirements.....</b>	<b>147</b>
<b>Asset Inventory Data Requirements .....</b>	<b>148</b>
Transit Asset Management Performance Measure Targets (Form A-90).....	149
Capital Responsibility .....	150
Performance Target Categories .....	150
Agency Tiers .....	152
Group Plan Sponsors .....	153
Transit Agency Facilities .....	154
Station Criteria .....	154
Stations and Maintenance Facilities (Form A-10).....	154
Transit Asset Management Facilities Inventory (Form A-15) .....	158
Transit Way Mileage (Form A-20) .....	172
Right-of-Way Classes.....	172
Guideway, Power and Signal Equipment, and Track (Rail Modes) .....	174
Vehicles, Maintenance, and Fuel .....	181
Revenue Vehicle Inventory Data (Form A-30).....	182
Service Vehicle Inventory (Form A-35).....	200
<b>Resource Data Requirements.....</b>	<b>204</b>
Employees (Form R-10).....	205
Type of Employees .....	205
Employee Work Hours and Actual Person Counts.....	206



---

Labor Classification .....	209
Maintenance Performance (Form R-20) .....	210
Major Mechanical System Failures .....	210
Other Mechanical System Failures .....	211
<b>Federal Funding Data Requirements .....</b>	<b>214</b>
Reporting Federal Funding Allocation Data (Form FFA-10).....	215
NTD Serve Rules .....	215
Serving an Area .....	215
Commuter Service Federal Funding Allocation .....	219
Reporting Allocation Methods.....	220
Federal Funding Data for Fixed Guideway and High Intensity Busway .....	220
Multiple Operators or Types of Service on FG/HIB Segments .....	221
Fixed Guideway & High Intensity Busway in the State of Good Repair Program	221
Reporting Fixed Guideway and High Intensity Busway for Bus Modes.....	221
Reporting Example .....	222
<b>Declarations and Requests .....</b>	<b>224</b>
CEO Certification (Form D-10) .....	225
Certification Requirements .....	225
Waivers.....	229
Waiver Types .....	229
Auditor Statements.....	230
Independent Auditor Statement for Financial Data .....	231
Independent Auditor Statement for Federal Funding Allocation Data .....	232
Requests .....	239
Fiscal Year-End Change Requests.....	239
Extension Requests.....	239
Fixed Guideway and High Intensity Busway Requests .....	240
Hold-Harmless Requests .....	243

---

<b>Appendix A: Audit Templates .....</b>	<b>A-246</b>
<b>Appendix B: Asset Codes.....</b>	<b>B-250</b>
<b>Appendix C: APC Certification Checklist .....</b>	<b>C-257</b>
<b>Appendix D: Vanpool Questionnaire.....</b>	<b>D-259</b>
<b>Appendix E: Shared Mobility Services and NTD Reporting.....</b>	<b>E-262</b>

## LIST OF EXHIBITS

Exhibit 1: 49 U.S.C. §5335 National Transit Database .....	4
Exhibit 2: Public Transportation .....	5
Exhibit 3: Funding Sources (2019).....	8
Exhibit 4: Annual Reporting Deadlines .....	12
Exhibit 5: Monthly Report Due Dates.....	12
Exhibit 6: Subrecipient with Different Fiscal Year.....	13
Exhibit 7: Accrual Accounting.....	15
Exhibit 8: CEO Certification and Independent Auditor Review Requirements .....	16
Exhibit 9: Urban Reporter Types.....	18
Exhibit 10: State DOT and Subrecipient Reporter Types .....	20
Exhibit 11: Urban and Rural Recipients.....	22
Exhibit 12: TAM-Only Reporter Types .....	24
Exhibit 13: Continuing Grant Requirements .....	25
Exhibit 14: Rail and Non-Rail Modes .....	27
Exhibit 15: Calculating Directional Route Miles .....	40
Exhibit 16: Bus Modes: Calculating Length and Directional Route Miles.....	43
Exhibit 17: Rail Modes: Calculating Length and Directional Route Miles.....	43
Exhibit 18: Segment Types .....	45
Exhibit 19: LOS Used to Describe Peak Periods .....	46
Exhibit 20: Segment Examples That Meet Safe Operation Requirements.....	47
Exhibit 21: Segment Examples That Do Not Meet Safe Operation Requirements .....	48
Exhibit 22: Urbanized Areas.....	53
Exhibit 23: Relationship of B-30 Data to Other Forms .....	59
Exhibit 24: Expense Types.....	61
Exhibit 25: How to Report Grant Funds .....	62
Exhibit 26: Reporting Loans .....	67
Exhibit 27: Ferryboat Services .....	70

Exhibit 28: How to Report by Project Class .....	87
Exhibit 29: Reporting Predominant Use: Primary Reason .....	92
Exhibit 30: Full Reporter Agencies: Accounting for Contractor's Profit .....	101
Exhibit 31: Full Reporter Agencies: Accounting for Penalty Provisions .....	103
Exhibit 32: Organization Types that Report Assets and Liabilities .....	107
Exhibit 33: Miles and Hours for Bus (MB, CB, RB) Services .....	120
Exhibit 34: Miles and Hours for Demand Response Services .....	121
Exhibit 35: Miles and Hours for Rail Services.....	122
Exhibit 36: VOMS and VAMS: Non-Rail Modes .....	125
Exhibit 37: VOMS and VAMS: Rail Modes .....	125
Exhibit 38: Computing Average Daily Schedule Data: Bus.....	128
Exhibit 39: Computing Average Daily Schedule Data: Demand Response .....	128
Exhibit 40: Sampling Cycle Requirements .....	138
Exhibit 41: Full Reporters: Using Average Trip Length to Estimate PMT Data .....	139
Exhibit 42: Full Reporters: Average Weekday Schedule Data .....	142
Exhibit 43: Classifying Vehicle Trips by Period .....	143
Exhibit 44: Transit Asset Management Performance Targets .....	149
Exhibit 45: Transit Asset Management Performance Targets .....	151
Exhibit 46: Performance Measure Calculations .....	152
Exhibit 47: Reporting Passenger Stations .....	155
Exhibit 48: Facility Size .....	158
Exhibit 49: Shared General Purpose Maintenance Facilities.....	158
Exhibit 50: Private Modes.....	160
Exhibit 51: Administrative and Maintenance Facility Types .....	163
Exhibit 52: Passenger and Parking Facility Types .....	166
Exhibit 53: TERM Scale .....	170
Exhibit 54: Calculating Lane Miles .....	173
Exhibit 55: Calculating Lane Miles and Guideway Classifications.....	174
Exhibit 56: Reporting Track Miles .....	175

Exhibit 57: Calculating Track Miles .....	180
Exhibit 58: Reporting Performance Restrictions.....	181
Exhibit 59: Active and Inactive Vehicles .....	186
Exhibit 60: Year of Manufacture vs. Model Year .....	187
Exhibit 61: Revenue Vehicle Default Useful Life Benchmarks .....	190
Exhibit 62: Manufacturer vs. Model.....	193
Exhibit 63: Total Miles and Average Lifetime Mileage per Active Vehicle .....	194
Exhibit 64: Compressed Natural Gas Conversion Factors .....	198
Exhibit 65: Compressed Natural Gas Conversion .....	198
Exhibit 66: VP Estimating Fuel Usage and Cost .....	199
Exhibit 67: Service Vehicle Default Useful Life Benchmarks .....	202
Exhibit 68: Who is an Employee? .....	206
Exhibit 69: Hours Worked.....	207
Exhibit 70: Work Hours and Allocated Person Count.....	208
Exhibit 71: Revenue Vehicle System Failure.....	211
Exhibit 72: Examples of Revenue Vehicle System Failure .....	212
Exhibit 73: Service in One Area .....	216
Exhibit 74: Service in Two Areas: Urbanized Area to Urbanized Area.....	217
Exhibit 75: Service in Three Areas: Two Urbanized Areas and a Rural Area .....	218
Exhibit 76: Service in Two Areas: Urban and Rural Trips.....	219
Exhibit 77: FG/HIB Segments .....	222
Exhibit 78: CEO Certification Requirements.....	226
Exhibit 79: Federal Funding Allocation Data Review Suggested Procedures.....	234

## ACRONYMS AND ABBREVIATIONS

<b>ADA</b>	Americans with Disabilities Act
<b>APC</b>	Automatic Passenger Counter
<b>AVL</b>	Automatic Vehicle Locator
<b>BTU</b>	British Thermal Unit
<b>CARES</b>	Coronavirus Aid, Relief, and Economic Security Act
<b>CBIP</b>	Coordinated Border Infrastructure Program
<b>CEO</b>	Chief Executive Officer
<b>CFR</b>	Code of Federal Regulations
<b>Chapter 53</b>	49 U.S.C. Chapter 53, Public Transportation
<b>CMAQ</b>	Congestion Mitigation and Air Quality Improvement Program
<b>COVID-19</b>	Coronavirus Disease 2019
<b>CRRSAA</b>	Coronavirus Response and Relief Supplemental Appropriations Act
<b>DMU</b>	Diesel Multiple Unit
<b>DO</b>	Directly Operated
<b>DOT</b>	Department of Transportation
<b>DRM</b>	Directional Route Miles
<b>DUNS</b>	Data Universal Numbering System (assigned by Dun & Bradstreet [D&B])
<b>FARE</b>	Uniform Financial Accounting and Reporting Elements
<b>FASB</b>	Financial Accounting Standards Board
<b>FAST Act</b>	Fixing America's Surface Transportation Act
<b>FFA</b>	Federal Funding Allocation

<b>FFY</b>	Federal Fiscal Year
<b>FG</b>	Fixed Guideway
<b>FHWA</b>	Federal Highway Administration
<b>FLHP</b>	Federal Lands Highways Program
<b>FTA</b>	Federal Transit Administration
<b>FY</b>	Fiscal Year
<b>FYE</b>	Fiscal Year-End
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>HIB</b>	High Intensity Busway
<b>HO/T</b>	High Occupancy Toll
<b>HOV</b>	High Occupancy Vehicle
<b>HVAC</b>	Heating, Ventilation, and Air Conditioning
<b>IAS-FD</b>	Independent Auditor Statement for Financial Data
<b>IAS-FFA</b>	Independent Auditor Statement for Federal Funding Allocation Data
<b>LOS</b>	Level of Service
<b>MAP-21</b>	Moving Ahead for Progress in the 21st Century Act
<b>MOU</b>	Memorandum of Understanding
<b>MPO</b>	Metropolitan Planning Organization
<b>MR</b>	Monthly Ridership
<b>NFG</b>	Non-Fixed Guideway
<b>NHS</b>	National Highway System
<b>NTD</b>	National Transit Database
<b>OE</b>	Operating Expense

<b>OMB</b>	Office of Management and Budget
<b>PMT</b>	Passenger Miles Traveled
<b>PT</b>	Purchased Transportation — General
<b>RGPT</b>	Rural General Public Transit
<b>ROW</b>	Right-of-Way
<b>STIC</b>	Small Transit Intensive Cities
<b>STP</b>	Surface Transportation Program
<b>TAM</b>	Transit Asset Management
<b>TCSP</b>	Transportation, Community, and System Preservation Program
<b>TERM</b>	Transit Economic Requirements Model
<b>TOS</b>	Types of Service
<b>TN</b>	Purchased Transportation — Transportation Network Company
<b>TTP</b>	Tribal Transit Program
<b>TX</b>	Purchased Transportation — Taxi
<b>U.S.C.</b>	United States Code
<b>ULB</b>	Useful Life Benchmark
<b>UMTA</b>	Urban Mass Transportation Administration
<b>UPT</b>	Unlinked Passenger Trips
<b>URL</b>	Universal Resource Locator
<b>USOA</b>	Uniform System of Accounts
<b>UZA</b>	Urbanized Area
<b>VAMS</b>	Vehicles Available in Maximum Service
<b>VIN</b>	Vehicle Identification Number
<b>VOMS</b>	Vehicles Operated in Maximum Service



**VRH**      Vehicle Revenue Hours

**VRM**      Vehicle Revenue Miles



## REPORT YEAR 2021 POLICY CHANGES AND REPORTING CLARIFICATIONS

The Federal Transit Administration (FTA) Office of Budget and Policy has produced a standalone reference document that addresses frequently asked questions and common reporting issues related to the COVID-19 national public health emergency. This document, Guide: NTD Reporting and COVID-19, available on the [NTD manuals web page](#). Please consult this guide for reporting instruction on unique reporting scenarios.

# INTRODUCTION

## **The National Transit Database**

*An overview of the National Transit Database history, legislative basis, and purpose*

## **Standardized Reporting Requirements**

*A summary of uniform reporting requirements, rules, and regulations*

## **Reporter Types**

*An overview of reporter types for FTA funding recipients and beneficiaries*

## **Transit Agency Profile Requirements**

*An explanation of transit agency identifying information, modes and types of services, reporter users, reportable segments, and segment requests*

## The National Transit Database

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### History

In 1964, President Lyndon B. Johnson signed the Urban Mass Transit Act into law, creating the Urban Mass Transportation Administration (UMTA). During the next ten years, UMTA provided capital assistance to public agencies to replace overage transit assets and to purchase the assets of failing private transit companies.

In 1974, Congress established the National Transit Database (NTD) program to collect financial, operating, and asset information on transit agencies. Congress based the NTD program on the Uniform Financial Accounting and Reporting Elements (FARE), a project initiated by the transit industry and funded by the UMTA. The NTD has become the Nation's primary source of information on transit agencies.

Since the early 1980s, Congress has apportioned billions of dollars in funding annually using data reported to the NTD. In 1991, UMTA was renamed the Federal Transit Administration (FTA).

### Legislative Requirement

Congress requires agencies to report to the NTD if they receive or benefit from Urbanized Area Formula Grants (§5307) or Formula Grants for Rural Areas (§5311). In addition, all recipients and subrecipients of Chapter 53 funds that own, operate, or manage public transportation capital assets are required to develop and implement Transit Asset Management (TAM) plans. Transit providers are required to set performance targets for their capital assets based on the state of good repair measures and report their targets, as well as information related to the condition of their capital assets, to the NTD. FTA submits annual NTD reports that summarize transit service, asset, and safety data to Congress for review and use. The legislative requirement for the NTD can be found in Title 49 United States Code (U.S.C.) §5335(a):

### Exhibit 1: 49 U.S.C. §5335 National Transit Database

- (a) NATIONAL TRANSIT DATABASE — To help meet the needs of individual public transportation systems, the United States Government, State and local governments, and the public for information on which to base public transportation service planning, the Secretary shall maintain a reporting system, using uniform categories to accumulate public transportation financial, operating, and asset condition information and using a uniform system of accounts. 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.
- (b) REPORTING AND UNIFORM SYSTEMS — The Secretary may award a grant under section 5307 or 5311 only if the applicant, and any person that will receive benefits directly from the grant, are subject to the reporting and uniform systems.
- (c) DATA REQUIRED TO BE REPORTED — The recipient of a grant under this chapter shall report to the Secretary, for inclusion in the National Transit Database, any information relating to a transit asset inventory or condition assessment conducted by the recipient.

## NTD Data

Through the NTD, FTA collects annual financial, asset, and operating information from public transportation agencies across the country. In the Annual Report, agencies provide a summary of transit characteristics, including financial, operating, and asset statistics. Agencies that file as Full Reporters must also report monthly operating and safety statistics.

For more information on reporter types, please see the [“Introduction: Reporter Types”](#) section of this manual.

## Public Transportation

### *How is public transportation defined?*

Legislation establishes the NTD as a source of information on public transportation. The term “public transportation” (also referred to as “transit” or “mass transportation”) is defined by law at 49 U.S.C. §5302(14), as follows:

## Exhibit 2: Public Transportation

- (A) means regular, continuing shared-ride surface transportation services that are open to the general public or open to a segment of the general public defined by age, disability, or low income; and
- (B) does not include —
- (i) intercity passenger rail transportation provided by the entity described in chapter 243<sup>1</sup> (or a successor to such entity);
  - (ii) intercity bus service;
  - (iii) charter bus service;
  - (iv) school bus service;
  - (v) sightseeing service;
  - (vi) courtesy shuttle service for patrons of one or more specific establishments; or
  - (vii) intra-terminal or intra-facility shuttle services.

Transit agencies report data for all public transportation services they provide, including complementary paratransit services required by the Americans with Disabilities Act (ADA) of 1990. ADA services must be shared-ride to be considered public transportation.

### *What Does It Mean to be “Open to the General Public”?*

Transit must be open to the public and comply with the provisions of the ADA. The NTD excludes services that are only open to specific groups of people, except for segments of the general public defined by age, disability, or low income.

FTA does not consider the following services public transportation:

- A bus system sponsored by a university that is only open to students, faculty, and staff of the university and not the general public;
- A program sponsored by an employer that provides services for only its employees and not for the general public;
- An Automated Guideway system in an airport that only provides service to customers of the airport (e.g., a terminal-to-terminal tram);
- A charter service. In accordance with FTA Charter Rule, agencies cannot report any service reported to FTA charter registration website as public transportation;

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<sup>1</sup> Chapter 243 describes the National Railroad Passenger Corporation, operating under the business name Amtrak.

- A sightseeing service that an agency provides primarily for the enjoyment of sights and sounds during the ride or for enjoyment of the ride itself and that may include narration and round trips without disembarking the vehicle;
- Evacuation of people from a disaster area.

### *Intercity Service*

Commuter Rail, Commuter Bus, and ferry services with maximum one-way trip times exceeding 90 minutes may be intercity service. Before beginning to report such a service to the NTD, the operator should conduct a survey or produce comparable evidence to demonstrate that at least 50 percent of passengers make a return trip on the same day across all service runs for one year. FTA may also request this survey from services with characteristics that suggest the intent is not to serve passengers who make a return trip on the same day.

The service operator does not have to survey every passenger; it may conduct a sample survey. The survey must meet the following requirements:

1. The agency must conduct the survey over a 12-month period to account for seasonal variations in passenger behavior.
2. The agency must include the entire length of each route in the survey, including all times of day and all days of the year.
3. If sampling by passengers, each passenger for the entire year must be given an equal chance of selection. If sampling by vehicle operations, each vehicle operation for the entire year must be given an equal chance of selection, weighted by the anticipated passenger count on each vehicle. If any other strata are used in the sample design, each stratum must meet FTA's requirements.
4. For the purpose of calculating return trips, a passenger making a single round trip in a given day cannot be surveyed twice for inclusion in the final calculation. The calculation establishing whether 50 percent of riders make a same-day round trip must be calculated as:

Where

a = total unique passengers making same-day return trip

b = total unique passengers making an overnight trip,

the calculation is  $a \div (a + b)$ .

5. A person may be counted as making a same-day return trip if the person makes one leg of the trip by another means of transportation.



If the survey determines with at least 95 percent confidence that at least 50 percent of all passengers on a route made a return trip on the same day (or reported their intention to do so), then FTA will permit the agency to report that route to the NTD as a commuter service. A qualified statistician must approve the survey methodology, the sample size, and the sampling methodology and certify that the results give the required level of confidence.

Services with 100 percent one-way trip times of 30 minutes or less do not require a survey to establish the service as commuter.

Agencies intending to report a service that may require a survey should contact their NTD analyst to discuss how they can meet the requirements in advance of reporting to the NTD.

### *Employer Shuttles*

Transit agencies must use the following criteria to establish employer shuttle eligibility:

- The shuttle service must meet the definition of public transportation as defined by the Fixing America's Surface Transportation (FAST) Act legislation.
- The transit agency must clearly identify that the shuttle service is open to the public (e.g., provide timetables or service summaries on the website or another public location).
- The transit agency must clearly indicate on its buses or route that the shuttle service is open to the public.
- At a minimum, the shuttle service must travel from one origin to one destination that can be used by the public (e.g., a single destination shuttle that travels to a locked employer campus or military compound is not feasibly open to the public).

Employer shuttles must meet all other NTD reporting requirements. For example, the buyer must pay the full cost of the service to report the service as purchased transportation.

## **Data Use and Funding**

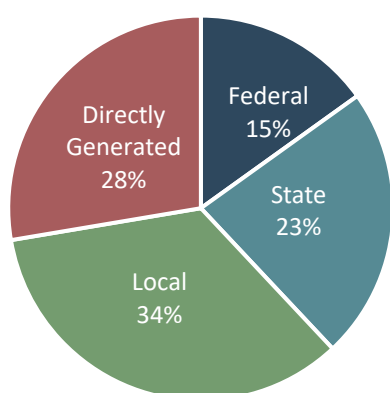
FTA uses NTD data to apportion funding to urbanized and rural areas in the United States. FTA apportions funds using NTD data from two years before the apportionment year (e.g., Fiscal Year (FY) 2021 data are used for FTA FY 2023 apportionment). FTA has separate funding programs for transit agencies that operate in urbanized and rural areas. Agencies that operate in both urban and rural areas may receive or benefit from both funding programs.

To be eligible to receive funding from FTA, transit agencies must report to the NTD and follow the requirements listed in this manual. Exhibit 3 presents the total funds that transit agencies have spent during FY 2019 according to the original source of funds.

Most Federal funds, of which agencies expended more than \$11 billion during 2019, come from FTA funding programs for urbanized and rural areas.

### Urbanized Area Funding

Section 5307, or the Urbanized Area Formula Grants, provides capital, operating, and planning assistance for public transportation operated in urbanized areas (UZAs). FTA initiated this program under the Surface Transportation Assistance Act of 1982. Since 1984, §5307 has been the primary transit assistance program of FTA.



**Exhibit 3: Funding Sources  
(2019)**

FTA apportions §5307 funding through a formula based in part on population and population density. For UZAs with a population over 200,000, FTA also apportions funding based on other factors associated with transit operations, such as revenue miles, operating costs, and passenger miles.

For UZAs with a population under 200,000, Congress apportions 2.0 percent of §5307 funds according to the Small Transit Intensive Cities (STIC) formula. FTA allocates STIC funding based on the following measures calculated primarily through NTD data:

- Passenger Miles Traveled per Vehicle Revenue Mile
- Passenger Miles Traveled per Vehicle Revenue Hour
- Vehicle Revenue Miles per capita
- Vehicle Revenue Hours per capita
- Passenger Miles Traveled per capita
- Passenger Trips per capita

For UZAs with a population over 200,000, FTA also uses NTD data to apportion funds for the State of Good Repair Grants Program (§5337) and Bus and Bus Facilities Formula Program (§5339).

If you have questions about FTA funding, please contact the FTA Regional Administrator assigned to your transit agency. The NTD is the FTA program for transit data; however, it does not handle the apportionment of Federal funds.

## Rural Funding

Section 5311, or the Formula Grants for Rural Areas Program, provides capital, operating, and planning assistance for public transportation operated in rural areas. FTA classifies rural areas using the most recent decennial U.S. census to determine populations less than 50,000. The §5311 program is much smaller than the Urbanized Area Formula Program (UAFP), with grant funds totaling approximately 9 percent of UAFP grant funds. Agencies must report funds expended from all §5311 grant programs, including funds from the 5311(b)(3) Rural Transportation Assistance Program.

Section 5311 funding recipients (State Departments of Transportation [DOTs]) report on behalf of their subrecipients. FTA considers Puerto Rico, American Samoa, Guam, and the Northern Mariana Islands as States for rural data collection and funding. State DOTs also file a Statewide Summary report to the NTD.

### *Funding by State*

FTA apportions §5311 funds to States by a statutory formula based on the latest available U.S. decennial census data and NTD data. FTA apportions 83.15 percent of funds in the statutory formula based on the non-urbanized population and land area of the States. The remaining 16.85 percent of the formula is based on States' non-urbanized Vehicle Revenue Miles (VRM), land area, and low-income population.

### *Tribal Transit Program*

FTA dedicates a portion of the §5311 program funds to the Public Transportation on Indian Reservations Program, also known as the Tribal Transit Program (TTP), based on the following statutory tiers:

- Tier 1 (50 percent of TTP funding): VRM are used to allocate this funding among all Indian tribes.
- Tier 2 (25 percent of TTP funding): VRM are used to allocate this funding equally among tribes with at least 200,000 VRM.
- Tier 3 (25 percent of TTP funding): This funding is allocated to tribes that provide public transportation on reservations where more than 1,000 low-income individuals reside. No tribe can receive more than \$300,000 from this tier.

### Failure to Report

FTA may issue a Failure to Report if an agency:

- Fails to submit a report
- Submits a late report
- Submits an incomplete report
- Fails to respond to validation questions

If a transit agency receives a Failure to Report notice, FTA does not include its data in the apportionment of urbanized area and rural funding. However, FTA, at its discretion, may include any submitted data in publicly available NTD datasets.

FTA may issue a Failure to Report notice for an urbanized area transit provider in connection with the Annual Report, Monthly Ridership, or Safety & Security reporting.

A report is late if the agency has not submitted it by the applicable due date. These due dates ensure there is time to review the submitted data before they are included in NTD publications and in the apportionment.

A report is incomplete if:

- It does not contain all required information;
- The agency did not collect and submit the data in conformance with the NTD requirements;
- The report is not accompanied by the applicable Chief Executive Officer (CEO) Certification and Independent Auditor Statements (see [“Declarations and Requests: CEO Certification”](#) and [“Declarations and Requests: Auditor Statements”](#)); or
- The agency does not properly respond to validation questions.

When FTA questions submitted data during the validation process, transit agencies may revise data to reflect accurate information. Revisions to data require the concurrence of the CEO, and, in some cases, the concurrence of the independent auditor. If an agency does not revise questioned data, then the agency must provide sufficient documentation to the NTD to establish accuracy.

FTA may issue a Failure to Report notice if an agency fails to respond to validation questions in a timely manner. For example, an agency may receive a Failure to Report notice if it does not fully allocate costs among all modes and types of service and does not provide a sufficient explanation.

When FTA issues a Failure to Report notice, it notifies the CEO of the transit agency and the FTA Regional Administrator.

### Inaccurate Data

Transit agencies are responsible for the data that they report to the NTD. If the data do not follow FTA prescribed procedures or seem unreasonable or inaccurate—or an agency cannot provide a reasonable response to explain data—FTA may publish the data with a “questionable” notation.

In accordance with 49 U.S.C. 5335(b), FTA may delete a transit agency’s data if the agency does not adequately address validation issues within the specified time frame or if the data does not meet the NTD’s reporting requirements.

Agencies may find that they reported inaccurate data in previous years; however, agencies cannot adjust data after FTA closes the report for the year.

## Standardized Reporting Requirements

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All agencies must conform to uniform reporting standards. This includes timely reporting, accurate data collection, and uniform accounting systems. The data in the NTD Annual Report must cover the agency’s 12-month fiscal year ending in 2021.

### Reporting Due Dates

FTA determines each agency’s NTD report due date based on the agency’s fiscal year end date. Reporters submit their Annual Report four months after their fiscal year ends.

The NTD reporting system allows for reporting waivers for transit agencies that experience unusual or unforeseen circumstances. See the [“Declarations and Requests”](#) section for the types of requests available.

Agencies requesting a reporting ID must submit [ID requests](#) to the NTD by the end of the first fiscal year in which they wish to report. For example, an agency whose fiscal year ends on June 30 must submit an ID request by June 30, 2021, to report to the NTD in 2021.

During the revision period, reporters work with NTD analysts to ensure that the data are accurate per NTD reporting requirements. The end of the revision period is called the report “Closeout.”

#### Exhibit 4: Annual Reporting Deadlines

Fiscal Year End Date	Waiver, Special Request, etc. Deadline	Annual Report Due Date	Last Date to Submit Report Revisions	Report Closeout Date
June 30	August 31	October 31	March 1	March 15
September 30	November 30	January 31	May 1	May 15
December 31	February 28	April 30	July 2	July 15

Monthly reports for full reporting agencies are due on the last day of the following month (e.g., January data are due February 28).

#### Exhibit 5: Monthly Report Due Dates

Month	Due Date
January	February 28
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

State Departments of Transportation (DOT) may report subrecipient data according to a subrecipient's fiscal year if the fiscal year covers a consecutive twelve-month period and ends no later than December 31 of the current NTD report year. In these cases, the subrecipients must be able to meet State and NTD reporting deadlines.

#### Exhibit 6: Subrecipient with Different Fiscal Year

**Example:** A State DOT files its NTD Annual Report with a fiscal year end date of December 31, 2021. One of its subrecipients collects and reports data to the State based on its own fiscal year, ending June 30, 2021.

**Solution:** Because the subrecipient fiscal year-end is not after the State's, the State may report subrecipient data according to the subrecipient's fiscal year ending in 2021 for its 2021 annual report.

## Data Validation

The NTD data validation process ensures that reporting requirements are met and that the reported data are reasonable. FTA assigns an NTD Validation Analyst to each agency to support the validation process and assist transit agency personnel in understanding reporting requirements and terminology.

Validation includes, but is not limited to:

- Time series checks against previous years' data to identify data that have changed significantly.
- Logic checks between data items on different forms; and
- For the first year a data element is available (including for new modes and types of service): range checks for typical values found among transit agencies with similar operating characteristics.

NTD validation is an interactive, iterative process with two alternating phases: pre-submission and post-submission.

- **Pre-submission (“working data” stage) validation** — while reporting agencies enter data, the online reporting system executes an automated review of data prior to report submission. The report is ready to be submitted when there are no open validation issues without explanations from the agency. Since some issue checks evaluate elements across more than one form, NTD reporters should check for data issues flagged by validation after all forms are complete.
- **Post-submission (the “in review” stage) validation** — once the report is submitted, it undergoes further review by the assigned Validation Analyst.

### Issue Classification

Issues are classified by issue type according to severity and action necessary to submit the NTD Annual Report:

- **Important issues** are raised when data do not fall within expected ranges or do not appear to conform to NTD definitions. Important issues can be addressed by revising the relevant data, or by writing a comment explaining why the data are correct; and
- **Critical issues** are raised when data are logically inconsistent and must be corrected.

FTA does not view the report as complete until all issues—important and critical—are addressed.

### Financial Data Requirements

All transit agencies must use accrual accounting methods to report financial data. Additionally, transit accounting systems must follow or directly translate to the Uniform System of Accounts (USOA).

### Accrual Accounting

The Generally Accepted Accounting Principles (GAAP) requires that all financial data in the NTD Annual Report follow accrual accounting principles:

- Agencies record revenues when they earn them, regardless of whether they actually receive the revenue in the same fiscal year; and
- Agencies record expenditures as soon as they owe an entity, regardless of if they pay the funds for the expenditure in the same fiscal year.

If a transit agency uses a cash-based accounting system, it must adjust its data to report on an accrual basis.

The following exhibit demonstrates the use of accrual accounting for an operating expense.



### Exhibit 7: Accrual Accounting

Examples	Solutions
<p><b>Example 1:</b> A transit agency employee works the last two weeks of the transit agency's Year 1 and earns \$1,500. However, the employee does not receive his pay until 10 days later in Year 2 when payroll issues a check. How does the agency report the \$1,500?</p>	<p>The agency reports the \$1,500 in the Year 1 Annual Report. Though the agency did not issue the paycheck during the Year 1 report year, the transit agency incurred the liability to pay the employee in the Year 1 report year.</p>
<p><b>Example 2:</b> An agency purchases fixed route service from another agency. The contract states that the buyer (the agency) will reimburse the seller for the cost of operations. The seller operates service in Year 1 and sends an invoice to the buyer in Year 2. For which year should the agency report this expense?</p>	<p>The agency reports the expense in Year 1. It incurred the expense as soon as the seller operated service, regardless of when the financial transaction occurred.</p>

### Generally Accepted Accounting Principles

NTD reporting requirements for financial data largely follow GAAP. FTA USOA is not a self-contained financial system that addresses every possible NTD transaction and situation. The NTD program is a system of accounts that complies with GAAP and Standards of Governmental Accounting and Financial Reporting. However, small differences do exist between the NTD and GAAP, specifically the accounting of costs for capital grant purchases.

If conflicts arise between GAAP and NTD reporting instructions and requirements, transit agencies must follow NTD rules. The rules for NTD accounting are as follows:

- Unique NTD requirements supersede GAAP: if a unique requirement exists for NTD purposes, follow the NTD.
- In the absence of unique NTD provisions to the contrary, follow GAAP.

Two organizations are responsible for determining GAAP:

- The Financial Accounting Standards Board (FASB) is responsible for general GAAP affecting all types of entities.

- The Governmental Accounting Standards Board (GASB) is affiliated with the FASB and specializes in government agencies in the United States. In the event of a conflict between the FASB and GASB pronouncements, the GASB rule prevails for governmental entities.

Both FASB and GASB pronouncements are available online on the [FASB](#) and [GASB websites](#). Most accounting firms will assist their clients in obtaining GAAP documents and applying GAAP requirements.

### CEO Certifications

The CEO and an independent auditor—depending on the reporter type—must review and confirm that an accounting system complies with NTD requirements. The reporter types are defined in the “Reporter Types” section below.

#### Exhibit 8: CEO Certification and Independent Auditor Review Requirements

Reporter Type	CEO or Independent Auditor Approval
Full Reporter	CEO and Independent Auditor
Reduced Reporter	CEO and Independent Auditor (except for Tribes)
Separate Service	CEO and Independent Auditor
Build	N/A
Plan	N/A
State Department of Transportation	N/A
Rural (subrecipient)	N/A
Reduced Asset Reporter	N/A
Group Plan Sponsor Only	N/A

### Service Data Requirements

Service data are an integral part of the NTD. Service data are operating statistics that provide insight into the effectiveness and productivity of a transit agency. All agencies must report accurate and truthful service data in a uniform manner.

FTA mandates that almost all service data be collected and recorded daily so that the data are 100 percent accurate. For example, agencies must collect and record 100 percent of all miles and hours vehicles travel in revenue service. FTA does not allow agencies to estimate these data.

However, FTA recognizes that certain statistics are challenging to collect and can drastically increase the reporting burden for transit agencies. To assist reporters who would find conducting 100 percent count burdensome, transit agencies may estimate Unlinked Passenger Trips (UPT) and Passenger Miles Traveled (PMT) through sampling. The NTD provides a sampling method and [sampling guidance](#) on the NTD website. Agencies also may use a custom sampling plan to collect these data. However, a qualified statistician must certify that the sampling procedure meets FTA requirements for statistical precision and accuracy.

### General Data Formatting Rules

Data reported must adhere to the following rules:

- Round all financial data to the nearest dollar.
- Follow other rounding directions for each form.
- Unless otherwise indicated, report data as whole numbers.
- Use four digits for year entries.

The NTD incorporates these rules, formatting data automatically when you complete a cell entry.

### Reporting Rules and Regulations

The FTA USOA, 49 CFR Part 630 (National Transit Database), and 49 CFR Part 625 (Transit Asset Management) are essential to understanding the forms and instructions presented in this manual.

You can obtain these reference documents by visiting the NTD Program's [Federal Register Notices, Rules & Regulations web page](#).

Please consult the NTD Help Desk at 1-888-252-0936 for assistance.

## Reporter Types

Beneficiaries and recipients of §5307 and §5311 funds must file an Annual Report. The database separates these recipients and beneficiaries into two reporting groups: urban reporters and rural reporters. Beginning in Report Year 2018, agencies that receive Chapter 53 funds and own, operate, or manage capital assets in public transportation are also required to file an annual report, even if they do not receive §5307 or §5311 funds. Agencies that do not receive or benefit from FTA funding may elect to submit their data to the NTD as Voluntary Reporters.

FTA defines a Federal grant beneficiary as a transit agency that directly or indirectly benefits from Chapter 53. This includes grant money and grant-funded assets that agencies receive and use from pass-through funding, contracts, or purchased transportation agreements. For more information on contracts, please see the [“Purchased Transportation Types of Services”](#) section of this chapter.

Beneficiaries that only receive §5307 or §5311 funds for Job Access and Reverse Commute projects, and do not provide any public transportation service, are exempt from NTD reporting.

## Urban Reporters

Urban recipients and beneficiaries report data using urban reporter types. The nature of the transit agency determines how it reports to the NTD.

**Exhibit 9: Urban Reporter Types**

Reporter Types	Who Qualifies
Full	<ul style="list-style-type: none"><li>• Receives or benefits from §5307 funding</li><li>• Operates either (1) more than 30 vehicles across all modes and types of service or (2) operates 30 vehicles or less across all modes and types of service and operates fixed guideway and/or high intensity busway (HIB).</li></ul>
Reduced	<ul style="list-style-type: none"><li>• Receives or benefits from §5307 funding</li><li>• Operates 30 vehicles or less across all modes and types of service and does not operate fixed guideway and/or HIB.</li></ul>
Separate Service	<ul style="list-style-type: none"><li>• Receives or benefits from §5307 funding</li><li>• Does not directly operate service</li><li>• Contracts out modes that are reported by another transit agency</li></ul>

Reporter Types	Who Qualifies
Build	<ul style="list-style-type: none"> <li>• Receives or benefits from §5307 funding</li> <li>• Does not directly operate or contract out service</li> <li>• Is building or rehabilitating transit infrastructure</li> </ul>
Plan	<ul style="list-style-type: none"> <li>• Receives or benefits from §5307 funding</li> <li>• Does not directly operate or contract out service</li> <li>• Spends §5307 funding on planning activities</li> </ul>

Full Reporter requirements do not apply until the following fiscal year if a Reduced Reporter transit agency exceeds the 30 Vehicles Operated in Maximum Service (VOMS) threshold within a fiscal year. Full Reporters must provide the Annual Report, as well as Monthly Ridership (MR) and monthly Safety and Security reports. All other reporter types file on an annual basis only. You can find Monthly Ridership guidance in the [“Service Data Requirements: Monthly Ridership Reporting \(MR-20\)”](#) section. The *Safety and Security Policy Manual* is published annually on [FTA’s web page for NTD manuals](#).

## Rural Reporters

Section 5311 Formula Grants for Rural Areas funding recipients (State DOTs) report on behalf of their subrecipients. In addition to providing individual reports for each subrecipient, State DOTs also file a Statewide Summary Report to the NTD. FTA considers Puerto Rico, American Samoa, Guam, and the Northern Mariana Islands as States for NTD rural data collection and funding.

A subrecipient is a State or local government authority, nonprofit organization, or operator of rural public transportation or Intercity Bus service that receives §5311 funding through a State DOT. Subrecipients send NTD data to State DOTs on a quarterly, monthly, or annual basis, depending on the State’s policy.

Tribes that receive or benefit from FTA Tribal Transit Program grants, a subsection of §5311 funding, report directly to the NTD. Tribes that receive §5311 funding from the State DOT also file a subrecipient summary form through the State DOT report.

## Statewide Reporting Requirements for DOTs

State DOTs receiving §5311 funds may set aside up to 10 percent of their annual allocation for the purposes of administering the program. FTA collects basic statewide information on the Statewide Characteristics (RU-30) form.

### *§5311 Expended on Administration*

States report the §5311 revenues they expended as a result of administering the program. Since the §5311 program operates on a reimbursement basis, revenues expended during the report year will be expended during the same year. Report the operating revenue expended during the report year from FTA §5311 Formula Grants for Rural Areas funds.

### *Number of Counties with §5311 Service*

States report the total number of counties in the state that are currently served, in whole or in part, by Formula Grants for Rural Areas (§5311)-funded operators. States should include counties that are served by directly reporting Indian tribes in this total. A county is served if the subrecipient picks up or drops off passengers within its limits.

## State DOT Reporting Structure

State DOTs submit data on the public transit operations of subrecipients to whom they award Federal program funds. There are four distinct subrecipient reporter types (see table below). State DOTs provide only a summary form for each urban transit provider or tribe receiving §5311 funds, given that these agencies already report directly to the NTD.

**Exhibit 10: State DOT and Subrecipient Reporter Types**

Reporter Types	Subrecipient	Who Qualifies
State Department of Transportation	N/A	A State DOT that directly receives and distributes rural funding to rural subrecipients. It is responsible for all subrecipient data. The State DOT may elect to complete a report on behalf of the subrecipient or allow the subrecipient to complete its own report. The State DOT must submit the NTD report.
State Subrecipient	Rural General Public Transit Intercity Bus Urban/Tribal Recipient Reduced Asset	Operators of transportation that receive or benefit from §5311 funding, directly or through a State DOT. Each subrecipient files an Annual Report under its applicable DOT.

## **Rural General Public Transit**

Most §5311 subrecipients are rural general public transit (RGPT) providers. They provide rural service and either receive or benefit from §5311 funding or report voluntarily.

## **Intercity Bus**

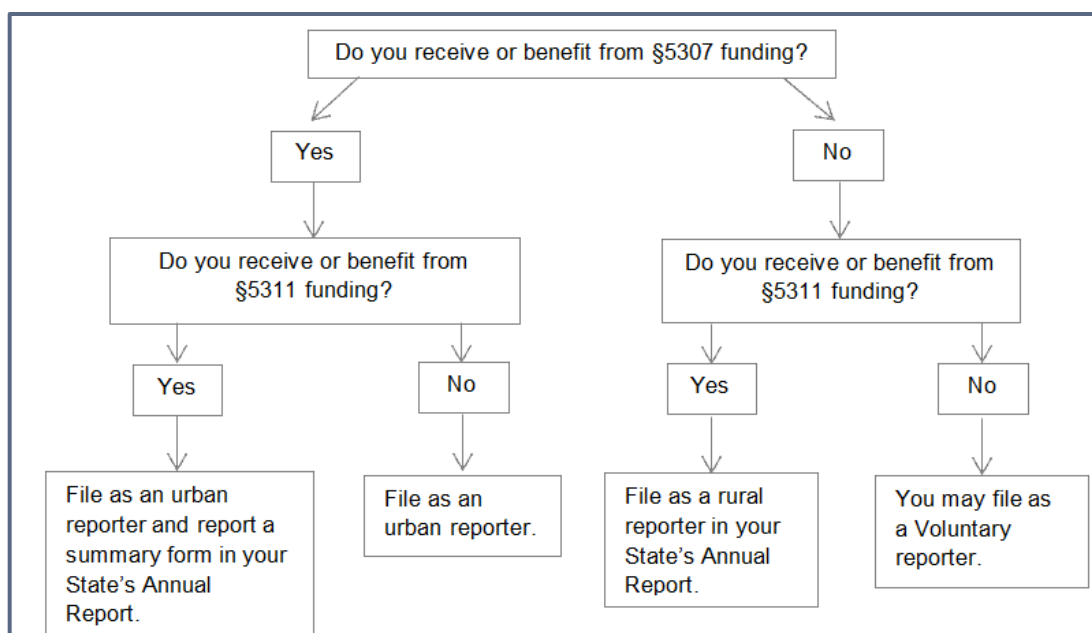
Under §5311(f), States must set aside 15 percent of §5311 apportionment for Intercity Bus providers, unless the State's Governor certifies that Intercity Bus needs are already being met. States must provide an NTD report for each Intercity Bus provider that benefits from this funding set-aside, also referred to as §5311(f) funding.

The NTD report must include the operating and capital expenses from §5311(f) funding, as well as VRM and UPT for service funded, in whole or in part, by §5311(f). For example, if a route is partially funded by §5311(f), the State must report the total VRM and UPT for that route. Note that FTA does not include the VRM for the Intercity Bus subrecipient type in its §5311 apportionment formula.

## **Urban/Tribal Recipients**

Transit agencies commonly provide service in a rural area as well as an UZA or Tribal Area as defined by the U.S. Census Bureau. In these situations, a transit provider may receive or benefit from multiple FTA formula programs. The exhibit below shows how a transit agency reports to the NTD when it uses both §5307 Urbanized Area Formula Grants and §5311 Formula Grants for Rural Areas:

### Exhibit 11: Urban and Rural Recipients



Similarly, if an Indian tribe is both a direct recipient of §5311 TTP funds and §5311 funds through the State, the tribe must complete both the direct report to the NTD and an abbreviated summary to the State.

In both cases, the State submits the Urban/Tribal Subrecipient form to document all expenditures from §5311 for independently reporting subrecipients.

### Reduced Asset

Please see [Exhibit 12](#) for more information on reduced asset reporter qualifications.

### Indian Tribes and Alaska Native Villages

Federally recognized Indian tribes receive TTP grants from FTA as a set-aside of the §5311 program. Tribes that receive TTP funding must report directly to the NTD as Reduced Reporters.

FTA also encourages federally recognized tribes that operate public transportation but do not participate in the TTP to file a report to the NTD on a voluntary basis. By reporting voluntarily, Indian tribes qualify for inclusion in future TTP apportionments.

Note that transit agencies may report Indian Health Services (IHS) transportation programs only if the service provided meets the definition of public transportation.



## Self-Reporting Subrecipients

A State DOT may authorize an individual subrecipient to enter its data into the NTD online reporting system as a “self-reporting subrecipient”; however, State DOTs are ultimately responsible for submitting and ensuring the accuracy of the completed State report. Self-reporting subrecipients do not report as independent agencies—a State DOT must include all subrecipients in its report.

## Transit Asset Management Reporters

The Transit Asset Management (TAM) rule (49 CFR part 625) is a set of Federal regulations that outline minimum asset management practices for transit providers. Transit agencies that receive Chapter 53 funds and own capital assets that are used for public transportation services are required to report asset information to the NTD, *even if the agency does not manage or operate those assets*.

Some agencies affected by the rule are only required to report TAM-related data to the NTD. Because the rule does not mandate reporting information about service area, FTA has established two unique reporter types for agencies outside of the Urban and Rural reporter types.

Agencies that only receive 5310(b)(1)(D) funding for alternatives to public transportation that assist seniors and persons with disabilities with transportation are exempt from the requirements of the TAM rule because assets funded under the program are not used to provide public transportation. These services are typically client-based or location-specific and do not meet the definition of public transportation.

The following reporter types must provide identification information and applicable asset condition assessment and performance data to the NTD.

**Exhibit 12: TAM-Only Reporter Types**

Reporter Types	Who Qualifies
<b>Reduced Asset</b>	<ul style="list-style-type: none"> <li>• Receives or benefits from FTA funding (Chapter 53) other than §5307 or §5311 funding (e.g., §5310)</li> <li>AND</li> <li>• Owns, manages, or operates capital assets used in providing public transportation services.</li> </ul>
<b>Group Plan Sponsor</b>	<ul style="list-style-type: none"> <li>• Sponsors a TAM group plan.</li> <li>• Receives or benefits from FTA funding (Chapter 53) other than §5311 Formula Grants for Rural Areas.</li> </ul>

**Voluntary Reporters**

FTA encourages all providers of public transit service to report to the NTD, as this allows for service data inclusion in future funding apportionments. Voluntary Reporters are transit agencies, public or private, that are not obligated by Federal statute to report to the NTD. These reporters must comply with all NTD reporting requirements under the NTD rule (49 CFR Part 630) and the USOA. Agencies that report voluntarily to the NTD are not subject to reporting requirements related to performance measure targets and condition assessments (49 CFR Part 625).

Please note that FTA may deactivate any Voluntary Reporter that does not file a report by the annual reporting deadline.

**Continuing Grant Requirements**

If a transit provider, local government, State, or Metropolitan Planning Organization (MPO) receives or benefits from §5307 or §5311 Federal funding, it must report to the NTD.

Reporting requirements begin the year after a transit agency applies for urban or rural funding or in the year the transit agency benefits from Federal funding, whichever is sooner. Transit agencies must report if §5307 or §5311 funding applications remain open. If a transit agency no longer receives urban or rural funding but previously purchased capital assets with the Federal funds, the agency must report through the useful life of the asset. Agencies also must continue reporting if they intend to apply for §5307 or §5311 in the future.

### Exhibit 13: Continuing Grant Requirements

**Example:** A transit agency purchases a vehicle with funds from an Urbanized Area Formula Program (§5307) grant. The vehicle, a 40-foot bus, has a useful life of 12 years or 500,000 miles.

**Solution:** The transit agency reports under the NTD program throughout the useful life of the vehicle regardless of whether the transit agency receives Urbanized Area Formula Program (§5307) grant funds during a particular year of that period.

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## Transit Agency Profile Requirements

All transit agencies must report basic information through their agency profile. Profile data includes Agency Information, Modes and Types of Service, Agency Users, and Reportable Segments (not applicable for reduced reporters). This data is pre-filled from the prior report year but must be reviewed and updated at the beginning of each report year before the original submission of the annual report. Profile data is modified throughout the report year if updates are required.

### Basic Information (Form P-10)

#### NTD ID

FTA assigns each reporter a unique five-digit NTD Identification Number, which is to be used in all NTD reports and correspondence. The first digit of the NTD ID corresponds to the FTA Region where the reporter is located (e.g., 9#### indicates Region IX). If you do not have an NTD ID, please refer to the [“Reporting Due Dates”](#) section above.

#### Reporter Name

The agency name is the full legal name of the agency. If reporting is required under an FTA grant program, this must reflect the legal name of the funding recipient.

#### Doing Business As

An agency is said to be "doing business as" when the name under which they operate their business differs from its legal, registered name. For example, the legal name for an agency may be Anytown Transportation Authority, but the agency does business and is known to the public as The Ride. The Doing Business As name may be used in selected FTA publications.

### **Acronym**

The agency's acronym may be used for marketing the transit service. This acronym may be used in selected FTA publications.

### **Address**

Address means the agency's physical address. Agencies must either indicate an address on line 1, or a P.O. Box address in the P.O. Box field. Agencies may import data from SAM.gov if FTA recognizes the Organization in that system using the Data Universal Numbering System (DUNS) number. Consistent with the guidance above, review all such data before submitting to the NTD.

### **DUNS Number**

DUNS is a system developed and regulated by Dun & Bradstreet (D&B) which assigns a unique nine-digit numeric identifier to a single business entity. All grant applicants for new or renewal awards on or after October 1, 2003, must have a DUNS number. State DOTs reporting on behalf of subrecipients should report the DUNS of the subrecipient, not the State.

### **FTA Recipient ID**

The FTA recipient identification number is the four-digit number assigned to your agency for the FTA electronic grant making system—TrAMS (Transit Award Management System). If you have a question regarding this number, please contact your agency's grant manager or CEO. Not all NTD reporting agencies will have a recipient identification number. Agencies that do not directly receive FTA funds themselves, but do receive them from another organization must report that organization's FTA Recipient ID. The FTA Recipient ID is not the same as your NTD ID.

### **Website URL**

A universal resource locator (URL) is the address of the agency's website. Please include <http://> or <https://>. Agencies without a website should leave this field blank. If it exists, agencies must enter the URL for the transit website, not the city or county government home page or the agency's social media page.

## Modes and Types of Service (Form P-20)


FTA requires agencies to report most data by mode and type of service. Transit agencies must begin reporting modal information as soon as they have a commitment to build the mode (e.g., commitment date).


A variety of transit modes are operated in the United States. The NTD reporting system groups transit modes into two broad categories of rail and non-rail:



### Exhibit 14: Rail and Non-Rail Modes

Rail	Non-Rail
Alaska Railroad (AR)	Aerial Tramway (TR)
Cable Car (CC)	Commuter Bus (CB)
Commuter Rail (CR)	Bus (MB)
Heavy Rail (HR)	Bus Rapid Transit (RB)
Hybrid Rail (YR)	Demand Response (DR)
Inclined Plane (IP)	Ferryboat (FB)
Light Rail (LR)	Jitney (JT)
Monorail/Automated Guideway (MG)	Público (PB)
Streetcar Rail (SR)	Trolleybus (TB)
	Vanpool (VP)

### NTD Modes of Service

Mode	Explanation
<b>Aerial Tramway (TR)</b> 	<p><b>Rail:</b> No  <b>Fixed Guideway:</b> Yes</p> <p>Aerial Tramway is a system of aerial cables with suspended vehicles. The vehicles are propelled by separate cables attached to the vehicle suspension system and powered by engines or motors at a central location not onboard the vehicle.</p>


Mode	Explanation
<b>Alaska Railroad (AR)</b> 	<b>Rail:</b> Yes <b>Fixed Guideway:</b> Yes  The Alaska Railroad is a public transportation system in Alaska that shares vehicles and facilities with freight rail operations.
<b>Bus (MB)</b> 	<b>Rail:</b> No <b>Fixed Guideway:</b> Possible  A transit mode using rubber-tired passenger vehicles operating on fixed routes and schedules over roadways. Vehicles are powered by a motor, and fuel or electricity stored on board the vehicle. Transit agencies must report any route-deviated or point-deviated service as MB.

Mode	Explanation
<p><b>Bus Rapid Transit (RB)</b></p> 	<p><b>Rail:</b> No <b>Fixed Guideway:</b> Yes</p> <p>Bus Rapid Transit is a fixed-route bus system that</p> <ul style="list-style-type: none"> <li>• Operates over 50 percent of its route in a separated right-of-way (ROW) dedicated for transit use during peak periods;</li> <li>• Has defined stations that are accessible for persons with disabilities, offer shelter from the weather, and provide information on schedules and routes;</li> <li>• Uses active signal priority in separated guideway and either queue-jump lanes or active signal priority in non-separated guideway;</li> <li>• Offers short headway,<sup>2</sup> bidirectional service for at least a 14-hour span on weekdays and a 10-hour span on weekends; and</li> <li>• Applies a separate and consistent brand identity to stations and vehicles.</li> </ul>
<p><b>Cable Car (CC)</b></p> 	<p><b>Rail:</b> Yes <b>Fixed Guideway:</b> Yes</p> <p>Cable Car is a type of railway propelled by moving cables located beneath the street. While popular at the turn of the last century, currently the only operational system is in San Francisco.</p>

<sup>2</sup> Short-headway service on weekdays consists of maximum headways that are either


1. 15 minutes or less throughout the day, or
2. 10 minutes or less during peak periods and 20 minutes or less at all other times.

Short-headway service on weekends consists of maximum headways that are 30 minutes or less for at least 10 hours a day.





Mode	Explanation
<p><b>Commuter Bus (CB)</b></p> 	<p><b>Rail:</b> No  <b>Fixed Guideway:</b> Possible</p> <p>Commuter Bus is local,<sup>3</sup> fixed-route bus transportation that primarily connects outlying areas with a central city and operates predominantly in one direction during peak periods. It has limited stops in outlying areas, limited stops in the central city, and at least five miles of closed-door service.</p>

<sup>3</sup> Local transportation means that 50 percent or more of the passengers boarding at each key bus stop or rail station over the full route must make a same-day return trip; otherwise, the service is intercity service. A key stop/station is at the end of a line or a major transfer point or otherwise accounts for a substantial portion of the boardings.








Mode	Explanation
<p><b>Commuter Rail (CR)</b></p> 	<p><b>Rail:</b> Yes  <b>Fixed Guideway:</b> Yes</p> <p>Commuter Rail is an electric- or diesel-propelled railway for urban passenger train service consisting of local travel which operates between a central city and outlying areas. Service must be operated on a regular basis by or under contract with a transit operator for transporting passengers within UZAs or between urbanized areas and outlying areas.</p> <p>Commuter Rail is generally characterized by multi-trip tickets, specific station-to-station fares, railroad employment practices, relatively long distances between stops, and only 1 to 2 stations in the central business district.</p> <p>Note: Intercity rail service is excluded from Commuter Rail except for the portion of service that is operated by or under contract with a public transit agency for predominantly local commuter services (see footnote 3). Commuter Rail services provided by Amtrak are considered intercity rail.<sup>4</sup></p>

<sup>4</sup> “Provided by Amtrak” means any service that uses one or more of the following: Amtrak branding, Amtrak schedules, Amtrak tickets, Amtrak’s customer loyalty program, or Amtrak’s priority access to Class I railroads. Services provided pursuant to 49 U.S.C. 24702 are also considered to be provided by Amtrak, whereas services provided pursuant to 49 U.S.C. 24101(a)(6) and 24104(f) are not. However, services that were reported to the NTD as of RY 2012, but which are excluded from the definition of Commuter Rail, may continue to report to the NTD, and their data will continue to be treated for purposes of the apportionment of, and eligibility for, FTA’s formula grant programs.

Mode	Explanation
<p><b>Demand Response (DR)</b></p> 	<p><b>Rail:</b> No  <b>Fixed Guideway:</b> No</p> <p>A transit mode operating on roadways in response to requests from passengers or their agents to the transit operator, who groups rides together when possible and dispatches a vehicle to provide the rides. Vehicles do not operate over a fixed route or on a fixed schedule unless temporarily satisfying a special transit need. Many transit systems operate DR service to meet the requirements of the ADA.</p>
<p><b>Ferryboat (FB)</b></p> 	<p><b>Rail:</b> No  <b>Fixed Guideway:</b> Yes</p> <p>This mode carries passengers over a body of water.</p>
<p><b>Heavy Rail (HR)</b></p> 	<p><b>Rail:</b> Yes  <b>Fixed Guideway:</b> Yes</p> <p>An electric railway that operates service in exclusive right-of-way. The service is often provided by long trains of six to eight cars or more that travel relatively short distances between stops within a city and the immediate suburbs. The Nation's traditional subway systems are classified as Heavy Rail.</p>
<p><b>Hybrid Rail (YR)</b></p> 	<p><b>Rail:</b> Yes  <b>Fixed Guideway:</b> Yes</p> <p>Hybrid Rail systems primarily operate routes on the national system of railroads but do not operate with the characteristics of Commuter Rail. This service typically operates Light Rail-type vehicles as diesel multiple-unit trains (DMUs).</p>

Mode	Explanation
<p><b>Inclined Plane (IP)</b></p> 	<p><b>Rail:</b> Yes  <b>Fixed Guideway:</b> Yes</p> <p>Inclined Plane is a railway that operates on steep slopes and grades with vehicles powered by moving cables.</p>
<p><b>Jitney (JT)</b></p> 	<p><b>Rail:</b> No  <b>Fixed Guideway:</b> No</p> <p>Jitney is a unique form of bus service on fixed routes where multiple companies share the operation of the service.</p>
<p><b>Light Rail (LR)</b></p> 	<p><b>Rail:</b> Yes  <b>Fixed Guideway:</b> Yes</p> <p>Light Rail is an electric railway that operates in mixed traffic or intersects with roadways at grade crossings. The service is characterized by short trains of one to four passenger cars that travel relatively short distances between stops within a city and the immediate suburbs, low or high platform loading, and vehicle power drawn from an overhead electric line via a trolley or a pantograph.</p>

Mode	Explanation
<b>Monorail/Automated Guideway (MG)</b> 	<b>Rail:</b> Yes <b>Fixed Guideway:</b> Yes <p>Monorail/Automated Guideway is an electrically powered mode that operates in an exclusive guideway. The service is characterized by either Monorail systems with automated or human-operated vehicles straddling a single guideway or by people mover systems with automated operation over relatively short distances.</p>
<b>Público (PB)</b> 	<b>Rail:</b> No <b>Fixed Guideway:</b> No <p>Públicos are comprised of passenger vans or small buses operating with fixed routes but no fixed schedules in Puerto Rico. PBs are a privately owned and operated public transit service.</p>
<b>Streetcar Rail (SR)</b> 	<b>Rail:</b> Yes <b>Fixed Guideway:</b> Yes <p>Streetcar Rail systems predominantly operate routes on streets in mixed traffic. This service typically operates with one- or two-car trains powered by overhead catenaries and has frequent stops.</p>
<b>Trolleybus (TB)</b> 	<b>Rail:</b> No <b>Fixed Guideway:</b> Yes <p>Trolleybus is a fixed-route service that uses manually steered, rubber-tired passenger vehicles powered by electric current from overhead wires using trolley poles. Rubber-tired replica trolleys or historic trolleys powered by an onboard motor are not included in this mode.</p>

Mode	Explanation
<p><b>Vanpool (VP)</b></p> 	<p><b>Rail:</b> No <b>Fixed Guideway:</b> No</p> <p>Vanpool operates as a ride sharing arrangement, providing transportation to a pre-arranged group of individuals. To be considered public transportation, Vanpool programs must</p> <ul style="list-style-type: none"> <li>• Use vehicles with a minimum seating capacity of seven people, including the driver;</li> <li>• Use vehicles for which 80 percent of the yearly mileage come from commuting;</li> <li>• Be open to the public (any vans that are restricted by rule to particular employers are not public transportation);</li> <li>• Be actively engaged in advertising the Vanpool service to the public and in matching interested members of the public to vans with available seats; and</li> <li>• Be publicly sponsored.<sup>5</sup></li> </ul> <p>Transit agencies adding Vanpool service to their NTD report must complete and submit to FTA a questionnaire. You can find the questionnaire in <a href="#">Appendix D</a>.</p>

<sup>5</sup> Publicly sponsored service is:

- Directly operated by a public entity;
- Operated by a public entity via a contract for purchased transportation service with a private provider;
- Operated by a private entity as a grant recipient or subrecipient from a public entity; or
- Operated by an independent private entity with approval from a public entity that certifies that the Vanpool program is helping meet the overall transportation needs of the local urbanized area.



### Bus and Commuter Bus Services

Some transit agencies operate both MB and CB services. Data for these two modes should be reported separately if the services meet the following two guidelines:

- **There is limited mixing of vehicles between modes.** When vehicles are shared, they are used primarily to respond to vehicle breakdowns.
- **Driver work assignments (runs) are created separately for each bus mode.** There is no “mixing” of work assignments: a driver will not operate a MB service part of a workday and a CB service during the remaining part of the day.

### Types of Service (TOS)

Agencies report four types of service to the NTD: Directly Operated (DO), Purchased Transportation – General (PT), Purchased Transportation – Taxi (TX), and Purchased Transportation – Transportation Network Company (TN).

#### *Directly Operated Services*

Transit agencies report service as directly operated if they use their own employees to operate the transit vehicles. Agencies that directly operate service typically employ drivers, schedulers, dispatchers, and street supervisors.

#### *Purchased Transportation Types of Service*

FTA defines purchased transportation types of service as service that is provided to a public transit agency or governmental unit by a public or private transportation provider based on a written contract. Transit agencies report service as purchased transportation when they do not directly operate the service. In these cases, the contractor operates the transit vehicles and provides the transit service.

A buyer is a transit agency that pays another entity to perform transit service. A seller (provider) provides transit service on behalf of the agency and may be a public or private entity. Either the buyer or seller of service may provide vehicles and/or maintenance facilities. Sellers of purchased transportation service typically do not report to the NTD. The buyer only reports the data for the services under its contract—it does not report data for services the seller provides for other contracts.

The following criteria must be met for a relationship to meet the definition of purchased transportation:

- A written agreement exists that obligates the seller to provide the operations for a specific monetary consideration.
- A written agreement exists that specifies a contractual relationship for a certain time period and service.
- A written agreement exists that obligates the seller to provide to the buyer the operating statistics required by the NTD Annual Report.
- Authorized representatives of both the buyer and seller sign the written agreement.
- The buyer pays the seller the full costs of operating the service. The seller does not receive any public funding for operating the service except from the buyer. The transit agency purchasing the service (the buyer) must report fully allocated costs and service, assets, and resource data FTA requires.
- The purchased service is branded under the transit agency buying the service. Users of the service must recognize that the buyer of the service is actively managing and funding the service and that the seller (purchased transportation provider) operates the service on behalf of the buyer.

Please see the [“Basic Agency Information Requirements: Contractual Relationship Data Requirements \(Form B-30\)”](#) section of this manual for information regarding contract criteria.

There are three types of purchased transportation services— Purchased Transportation – Taxi (TX), Purchased Transportation – Transportation Network Company (TN), and Purchased Transportation – General (PT).

#### *Purchased Transportation — Taxi (TX)*

Purchased Transportation – Taxi (TX) is a special type of service operated through taxicab providers with a system in place to facilitate ride sharing. TX services do not use dedicated vehicles. Voucher Programs are not considered public transportation.

Occasionally, transit agencies solely contract with taxi providers to perform ADA service using dedicated vehicles (the same fleet every day). In these cases, the portion of service using dedicated vehicles should be reported as Purchased Transportation – General (PT) and the portion of the service using non-dedicated taxi vehicles should be reported as Purchased Transportation – Taxi (TX).

#### *Purchased Transportation — Transportation Network Company (TN)*

Purchased Transportation – Transportation Network Company (TN) is a special type of service provided by a transportation network company on behalf of a public

transportation agency using nondedicated vehicles. The service is dispatched by the transportation network company using a mobile application. See [Appendix E](#) for more details on reporting eligibility for this type of partnership.

### *Purchased Transportation — General (PT)*

Purchased Transportation — General (PT) is a purchased transportation service that is provided to a public transit agency or governmental unit by a public or private transportation provider and does not meet the definitions of either Purchased Transportation — Taxi (TX) or Purchased Transportation — Transportation Network Company (TN). PT services include all purchased transportation services using dedicated vehicles including those operated by taxi providers. PT services also include purchased transportation services operated by providers who are not taxi providers or transportation network companies and use non-dedicated vehicles.

### *Full Cost of Service*

To report purchased transportation types of service, the buyer must pay the costs to provide transit service that the fares do not cover. The full cost includes all expenses associated with providing the service, such as operations, maintenance, and administrative expenses. If the buyer of the service pays for all costs required to run the service, the service is reported as purchased transportation.

However, if the buyer only provides a portion of the costs and the seller receives public funding for operating the service from another public transit entity besides the buyer, the seller (operator) must report the service rather than the buyer. FTA defines this contribution as a "subsidy" for reporting purposes. An example of a subsidy is a fixed annual contribution made by an Indian tribe to a local transit provider in order to extend service into the Tribal Statistical Area. In this case, the local transit provider reports the service data.

### *Memorandums of Agreement and Memorandums of Understanding*

Transit agencies may report service established by Memorandums of Agreement or Memorandums of Understanding as purchased transportation, as long as the agreement meets FTA's definition of a contractual relationship.

### **Building, Starting, and Ending a Mode**

Agencies must report the Commitment Date on which the transit agency began applying funds, committing to the construction of and provision of service. Agencies must report



the Start Date for each mode they operate. The mode's Start Date is the first day the agency operates revenue service for the mode.

Agencies must report the End Date for each mode that has ceased operations during the fiscal year. The End Date is the last day on which the mode operated in revenue service.

## **Reporter Users (Form P-30)**

FTA requires each agency reporting to the NTD to identify a User Manager. A user manager is a person designated to certify and manage accounts and roles for all users with access to the NTD online reporting system. Agencies must keep User Manager designations current, submitting a request to FTA on agency letterhead whenever there is a change.

The User Manager designation template can be found on the [NTD's User Manager Designation web page](#).

More User Management reporting guidance can be found in [the FTA Access Control and Entry System \(FACES\) User Guide](#) on the FTA website.

## **Reportable Segments (Form P-40)**

This form provides an inventory of fixed guideway (FG) and high intensity bus (HIB) segments and covers their location, age, and operational and physical characteristics. The form calculates and summarizes Directional Route Miles (DRM) for service operated over the FG and HIB segments. FTA uses the calculated DRM in its annual apportionment.

### **Directional Route Miles**

All Full Reporters must provide DRM data for fixed route and rail services. DRM is the total mileage in each direction that public transportation vehicles travel in revenue service. DRM includes:

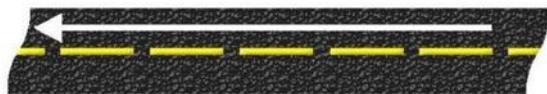
- A measure of the route path over a facility or roadway (which does not include any data related to the service carried on the facility, such as number of routes, vehicles, or Vehicle Revenue Miles), and
- A measure with regard to direction of service (which does not include the number of traffic lanes or rail tracks existing in the ROW)

DRM does not include staging or storage areas at the beginning or end of a route. Agencies count each path once. DRM is not affected by the frequency of service or the

number of traffic lanes or rail tracks. Agencies should not count mileage for temporary detours.

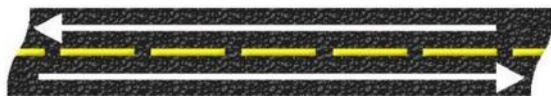
### Exhibit 15: Calculating Directional Route Miles

**Example 1:** Two fixed routes operate in only one direction over a one-mile segment. In this case, there is one DRM.



**Solution:** Service in 1 direction = 1 DRM

**Example 2:** Two fixed routes operate in both directions over the one-mile segment. In this case, there are two DRM.



**Solution:** Service in 2 directions = 2 DRM

### Fixed Guideway (FG)

The FAST Act defines fixed guideway (FG) as a public transportation facility:

- Using and occupying a separate ROW for the exclusive use of public transportation,
- Using rail,
- Using a fixed catenary system,
- For a passenger ferry system, or
- For a Bus Rapid Transit system.

Bus lanes must be dedicated to transit at all times to be considered FG. Lanes that allow bicycles and/or cars making a turn are considered to be dedicated to transit. Lanes that allow taxis are not dedicated to transit. Lanes that allow commercial trucks in addition to transit vehicles, sometimes called Transit and Truck Priority or Freight Access and Transit Lanes, are not considered Fixed Guideway or High Intensity Bus in NTD reporting or in FTA apportionments.

### *Fixed Guideway Directional Route Miles*

Fixed guideway DRM is the mileage in each direction that public transportation vehicles travel in revenue service on fixed guideway. FG DRM may apply to the following modes:

- Rail modes (Heavy Rail (HR), Light Rail (LR), Commuter Rail (CR), Inclined Plane (IP), Cable Car (CC), and Monorail/Automated Guideway (MG))
- Ferryboat (FB)
- Aerial tramway (TR)
- Bus (MB)
- Commuter Bus (CB)
- Bus Rapid Transit (RB)
- Trolleybus (TB)

FG DRM does not include staging or storage areas at the beginning or end of a route.

### **High Intensity Motorbus (HIB)**

The FAST Act defines HIB as “public transportation that is provided on a facility with access for other high-occupancy vehicles.” HIB differs from FG in that non-transit vehicles are permitted to operate on the facility.

This category also includes lanes that are dedicated to transit only during certain hours or on certain days, or that are dedicated to both transit vehicles and taxis.

### *High Intensity Motorbus Directional Route Miles (HIB DRM)*

HIB DRM is the mileage in each direction that public transportation vehicles travel in revenue service on HIB guideway. HIB DRM may apply to MB and CB modes.

HIB DRM does not include staging or storage areas at the beginning or end of a route.

### **Reportable Segment Requirements**

Transit agencies operating over FG or HIB must report data for these special roadway types. Agencies must provide an inventory of each FG and HIB segment and report the following data for each such segment:

- Date first used in revenue service
- Location, including UZA, where the segment begins and ends
- Length
- One-Way or Two-Way service

- Agency and mode and type of service claiming the segment
- Segment Type (for RB, MB, and CB modes)
- Peak Level of Service (for RB, MB, and CB modes)
- Safe Operation (for RB, MB, and CB modes)
- Shoulder Lane (for RB, MB, and CB modes)
- Hours Prohibited and Enforced (for RB, MB, CB, and TB modes)
- Statutory BRT (for RB mode)

### *Date*

Agencies must report the date that the segment originally entered revenue service (Original Revenue Service Date) and the date that each agency mode and type of service began operating on the segment (Agency Revenue Service Date). For funding purposes, FTA uses the Original Revenue Service Date that the transit agency first reports the FG or HIB segment data to calculate the age of the segment. Segments existing in the NTD for seven consecutive years are eligible for the State of Good Repair funding program.

### *Location*

Agencies must indicate the location (including UZA and other details) of where the FG or HIB segment begins and ends. Transit agencies must use easily identifiable locations. For CB, MB, RB, and TB modes, FTA recommends that agencies use milepost markers or intersecting streets. Agencies must report the UZA to which the service on the segment is attributable, by FTA's NTD serve rules (see section “NTD Serve Rules”).

### *Length*

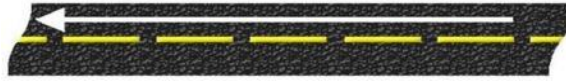
Transit agencies must report the length of the segment to the nearest hundredth of a mile. For bus modes, FTA does not consider any segment of less than 0.25 miles in total as FG or HIB unless it is a bridge, tunnel, or connection with a transit terminal.

Transit agencies must provide detailed documentation justifying the categorization of highway ramps, meter bypasses, and special turning facilities as FG or HIB segments. FTA approves or denies these segments on a case-by-case basis.

The following exhibit describes the difference between the length and the DRM for a segment.

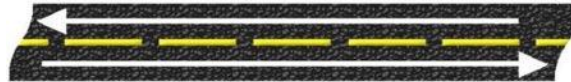
### Exhibit 16: Bus Modes: Calculating Length and Directional Route Miles

**Example 1:** Two fixed routes operate in only one direction over a one-mile segment.



**Solution:** The actual length of the segment is one mile, and the DRM is also **one** since the routes operate in only one direction. The number of routes that use a segment does not affect the DRM.

**Example 2:** Two fixed routes operate in both directions over a one-mile segment.



**Solution:** The length of the segment is one mile. Because the two routes operate in both directions over the one-mile segment, there are **two** DRM. Again, the number of routes that use a segment does not affect the DRM.

### Exhibit 17: Rail Modes: Calculating Length and Directional Route Miles

**Example 1:** Trains operate in both directions over a one-mile segment of track.



**Solution:** The track has a length of one mile, but since trains operate on it in two directions, it has two DRM. The number of trains using the track does not affect DRM or segment length.

**Example 2:** Trains operate in reverse directions over two parallel one-mile tracks.



**Solution:** This one-mile segment equals two DRM because trains operate one mile in one direction over each track (DRM = length × number of directions).

#### *One-Way or Two-Way*

FTA defines a segment as one-way if transit travel always occurs in the same direction. If transit vehicles travel in both directions on one segment, FTA defines that segment as two ways. Note that vehicles may travel on the segment in two directions throughout the

day or travel in one direction during one part of the day and in the other direction during another part of the day (e.g., inbound during the AM peak and outbound during the PM peak).

### *Months in Operation*

Transit agencies must indicate if the service they operate over FG or HIB is seasonal (i.e., service is not provided during all months of the year). FTA policy states that agencies should round to the nearest month of service. For example, if the agency operates on the roadway for 16 days during a month with 31 days, the agency should consider this one month in operation.

If transit agencies operate seasonal service, FTA prorates their DRM using the ratio of months operated during the year. FTA uses the prorated DRM in its annual apportionment of §5307 and §5337 funds.

### *Claiming Segments*

Only one transit agency, mode, and type of service may claim a segment. This “claiming” approach is used to ensure that the DRM for the segment are only used once in FTA apportionment of funds to a UZA. Transit agencies should not interpret the “claiming” approach to mean that one transit agency is entitled to the funding that FTA apportions based on the reported segment data.

### *Type of Service*

If multiple types of service operate on the same FG or HIB segment, the agency must determine which Type of Service (TOS) will claim the DRM credit. This is important for allocating Federal funding data. For NTD requirements on this issue, see the “Federal Funding Data Requirements” section of this manual.

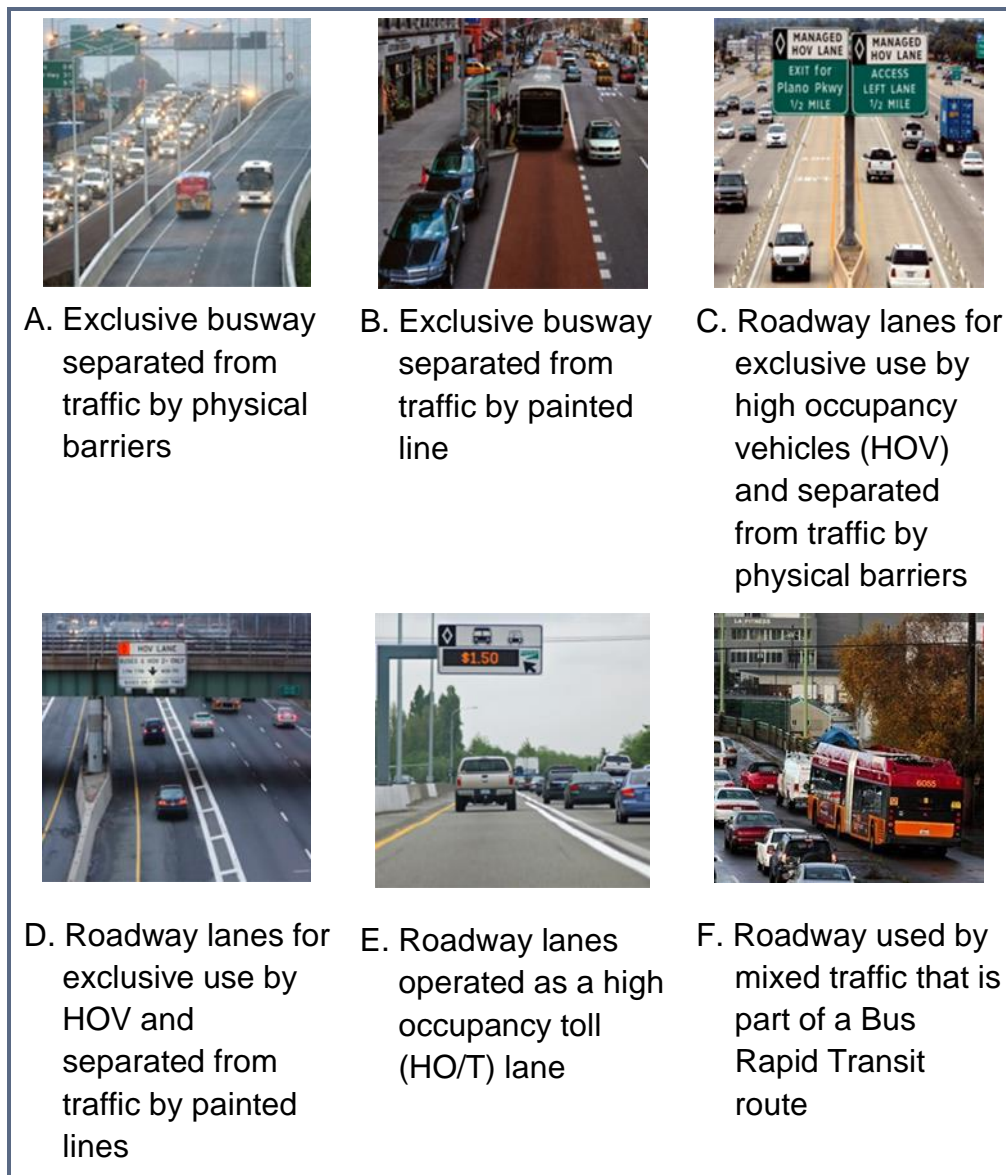
### *NTD Agency Claiming Segment*

Only one transit agency may claim an FG or HIB segment. The claiming agency reports the DRM associated with the FG or HIB segments. Transit agencies that operate over a segment but do not claim it report the VRM data associated with the segment but not the DRM.

### *Segment Type (for CB, MB, and RB only)*

Transit agencies must identify the type of segment using the criteria shown in the following exhibit.

## Exhibit 18: Segment Types



Lanes reserved for transit vehicles that allow general traffic to use them as turn lanes, and reserved lanes that also permit bicycles, are considered transit exclusive.

By Federal law, all roadways on which RB operates are FG, including HOV and mixed traffic segments. If a segment is mixed traffic ROW for RB modes, agencies should select type F; this requires FTA approval.

*Peak Level of Service (for CB, MB, and RB only)*

Peak Level of Service (LOS) is a measure of how traffic moves on the roadway and is expressed in terms of traffic conditions. Agencies must report the peak period LOS for



the lanes next to the CB, MB, or RB segments or in the travel corridor, traveling in the same direction or directions as the segment. Specifically, the agency must report the peak period LOS for:

- Priority lanes on a multilane highway,
- Exclusive lanes parallel to a multilane highway but physically separated from the general traffic lanes, or
- Corridors served by a stand-alone high occupancy-roadway not open to general traffic.

There are six levels ranging from free-flow conditions (A) to gridlock (F). A qualified traffic engineer must determine the level of service using the methods for quantifying highway capacity in the *Highway Capacity Manual: A Guide for Multimodal Mobility Analysis (HCM)*, sixth edition.

Segments that have a peak level of service of A, B, or C are not eligible for fixed guideway or high intensity motorbus funding.

### Exhibit 19: LOS Used to Describe Peak Periods

LOS	Description
A.	Indicates a relatively free flow of traffic with little or no limitation on vehicle movement or speed.
B.	Describes a steady flow of traffic with only slight delays in vehicle movement and speed. All queues clear in a single traffic signal cycle.
C.	Denotes a reasonably steady, high-volume flow of traffic with some limitations on movement and speed and occasional backups on critical approaches.
D.	Designates the level where traffic nears an unstable flow. Intersections still function, but short queues develop, and cars may have to wait through one cycle of a signal change during short peaks.
E.	Represents traffic characterized by slow movement and frequent (although momentary) stoppages. This type of congestion is considered severe but is not uncommon at peak traffic hours, with frequent stopping, long-standing queues, and blocked intersections.
F.	Describes unsatisfactory stop-and-go traffic characterized by traffic jams and stoppages of long duration. Vehicles at signalized intersections usually have to wait through one or more signal changes, and upstream intersections may be blocked by the long queues.



### Safe Operation

Safe operation requirements ensure safe travel and apply to high-speed, priority lanes (e.g., on freeways, expressways, and high-speed facilities) that bus modes (CB, MB, and RB) use. Safe operations require some indication of separation for safe access between free-flowing HOV lanes and congested, unrestricted lanes.

Roadway must have visual or physical barriers to meet safe operation requirements, such as:

- Physical barriers, such as cones, concrete dividers, or medians; or
- Pavement markings, such as a double solid wide line, a single solid wide line, a single broken wide line, lane coloration, or a diagonally striped area between lanes.

FTA does not consider the following to meet safe operations:

- Diamond markings and overhead signs by themselves or in conjunction with one another; or
- Lane separated from traffic by a single, normal-width dashed line.

If a segment does not meet safe operation requirements, it does not qualify as FG or HIB in the NTD.

### Exhibit 20: Segment Examples That Meet Safe Operation Requirements

HOV lanes separated from general traffic lanes by double solid lines.



HOV lanes separated from general traffic lanes by pylons.



HOV lanes separated from general traffic lanes by fencing.



HOV lanes separated from general traffic lanes by a concrete barrier.



### Exhibit 21: Segment Examples That Do Not Meet Safe Operation Requirements

Separated from general traffic lanes by diamond only.



Separated from general traffic lanes by signs only.



#### *Shoulder Lane (for CB, MB, and RB Only)*

FTA defines shoulder lanes as roadway initially built and functioning as a shoulder (e.g., emergency stopping or reserved lanes), and that are now also used as bus-only, HOV, or HO/T lanes. For CB, MB, and RB modes, transit agencies must report whether the segment is a shoulder lane.

For CB and MB modes, transit agencies should not report shoulder lanes as FG. Shoulder lanes qualify only as HIB.

#### *Hours Prohibited and Enforced (for CB, MB, RB, and TB Only)*

FTA defines the hours prohibited as the number of hours per week that legislation prohibits single occupancy vehicles from using any portion of the FG or HIB segment.

FTA defines the hours enforced as the number of hours per week that police officers enforce the prohibition of the FG or HIB segment. FTA requires a level of enforcement that ensures that 95 percent of vehicles using the FG or HIB segment are eligible to use it.

#### *High Occupancy/Toll Lanes*

HO/T allows single occupancy vehicles to pay a toll to access HOV lanes. FTA has determined that HO/T lanes are not eligible for FTA formula funding. However, agencies must report new HO/T lanes to the NTD on the P-40 form, and HO/T lanes already in the NTD should remain in the system.

### *Ferry Fixed Guideway*

FTA reviews each ferry system on a case-by-case basis. Agencies reporting ferry data must take care to report the shortest distance between the beginning and ending points of service. Ferry systems should not report more than one segment that crosses the waterway. Where multiple ferry routes follow similar paths, agencies draw a single central segment representing all these paths. This segment is called the Ferry Highway. Agencies draw additional segments connecting each terminal to the Ferry Highway. For river-based systems, the Ferry Highway follows the mid-river channel. For non-river systems, the Ferry Highway provides access to all terminals using the shortest route possible. The Ferry Highway might not correspond to any actual route. For more information, please consult your NTD analyst.

### **Segment Requests**

Transit agencies must request that FTA approve any new or modified FG or HIB segments to the report. For more information regarding FG requests, please see the [“Declarations and Requests: Requests”](#) section of this manual.

## BASIC AGENCY INFORMATION REQUIREMENTS

### Identification (Form B-10)

*An overview of the various organization types that report to the NTD and definitions of urbanized and rural areas and service area*

### Contractual Relationship Data Requirements (Form B-30)

*Requirements that apply to transit agencies that purchase service or provide service on behalf of another agency*

## Identification (Form B-10)

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### Organization Types

All transit agencies must provide their organization type as of the end of the fiscal year. The following organization types are used in NTD reporting:

- Independent Public Agency or Authority for Transit Service
- Unit or Department of City, County, or Local Government
- Unit or Department of State Government
- Area Agency on Aging
- Planning Agency
- Indian Tribe
- Subsidiary Unit of a Transit Agency, Reporting Separately
- University
- Area Agency on Aging
- Other Publicly Owned or Publicly Chartered Corporation
- Private For-Profit Corporation
- Private Non-Profit Corporation
- Private Provider Reporting on Behalf of a Public Entity
- Other

#### Independent Public Agency or Authority for Transit Service

Independent public agencies are separate entities established by statute as independent units of government. Generally, the laws creating these entities are passed by State legislatures. These entities are statutorily distinct from local and State governments and typically have the ability to impose taxes or tolls for transit use.

#### Unit or Department of City, County, or Local Government

Transit agencies should report as the city, county, or local government if they are legal entities with the authority to operate transit service. These transit agencies should report all public transit data on behalf of the city, county, or local government.

#### Unit or Department of State Government

Transit agencies should report as a unit or department of State government if they are a part of the State government and have one or more State employees.

### **Area Agency on Aging**

Area Agencies on Aging are organizations established under the Older Americans Act in 1973 to respond to the needs of Americans 60 and over.

### **Planning Agency**

Planning agencies primarily address short and long-range transportation needs through a cooperative process among local jurisdictions.

### **Indian Tribe**

The Bureau of Indian Affairs defines an Indian tribe as “an American Indian or Alaska Native tribal entity that has a government-to-government relationship with the U.S. with the responsibilities, powers, limitations, and obligations attached to that designation.” Indian tribes are eligible for funding from the U.S. government, including FTA transit programs.

### **Subsidiary Unit of a Transit Agency, Reporting Separately**

This is a transit authority that has separate operating districts for different areas. Each operating district has its own NTD ID. If there is only one subsidiary unit for transit, report as an independent public agency or authority for transit service.

### **University**

These are university and college systems of both private and public institutions providing public transportation.

### **Other Publicly Owned or Publicly Chartered Corporation**

These are quasi-public agencies that do not fit any of the above categories, such as a business improvement district that also provides transit service.

### **Private For-Profit Corporation**

These reporters operate independently for profit.

### **Private Non-Profit Corporation**

These reporters do not operate for profit.

## Private Provider Reporting on Behalf of a Public Entity

In rare cases, FTA allows the private seller of service to report to the NTD, rather than the public buyer.

## Other

If none of the choices fits your agency, report Other. The online Reporting System will display a box for you to describe your organization's structure.

## Demographic Data

Transit agencies' demographic information describes the area and population where they operate service. Transit agencies provide varying levels of detail about their service area based on their reporting type.

The NTD reporting system uses two definitions of transit area:

- Urbanized and rural areas
- Service area

## Urbanized and Rural Areas

The U.S. Census Bureau defines UZAs based on incorporated places (e.g., cities, towns, villages) and their adjacent areas. The U.S. Census Bureau considers a densely populated area of 50,000 people or more to be an urbanized area. In addition, at least 35,000 people must be permanent residents who do not live on a military installation. UZAs do not conform to congressional districts, city or county lines, or any other political boundaries. For detailed information on how the Census Bureau defines and identifies UZAs, please consult its [Geography Program web page](#).

FTA bases UZA designations on the most current census. The NTD reporting system assigns a unique number to each UZA in the United States. For urbanized areas in the 50 States and the District of Columbia, FTA provides a numerical ranking by population size. FTA also designates the U.S. Virgin Islands and certain areas in Puerto Rico as urbanized areas. FTA treats the U.S. Virgin Islands as a UZA for purposes of transit grants, pursuant to 49 U.S.C. 5307(l).

UZA Designation	Population Size
Small UZA	< 200,000
Large UZA	≥ 200,000

**Exhibit 22: Urbanized Areas**

Exhibit 22 shows how FTA categorizes all UZAs as large UZAs or small UZAs. A large UZA has a population of 200,000 or more. A small UZA has a population of fewer than 200,000.

The NTD refers to non-urbanized areas as rural areas or non-UZAs.

All reporters indicate where they provide transit services by UZA and non-UZA. Tribal reporters must report the American Indian Areas or Alaska Native Areas where they operate public transit, as recognized by the U.S. Census Bureau.

### Service Area

Service area is a measure of transit service in terms of population served and area coverage (square miles). Any area served by any mode reported by the agency is part of the service area. Serving an area means that passengers can board and alight public transportation services in that area.

For bus modes and rail service subject to ADA complementary service requirements (all bus modes, heavy rail (HR), light rail (LR), and streetcar rail (SR)), agencies use ADA definitions and requirements to determine service area boundaries and population:

- Bus service area is defined as three-fourths of a mile on each side of a fixed route.
- Rail service area is defined as three-fourths of a mile radius around each station.

Transit agencies should report service area and population using locally defined criteria regarding ADA complementary service when those criteria exceed the service area definitions just described.

For Demand Response (DR) modes, transit agencies report the entire area that the mode serves.

For modes not covered by ADA complementary service requirements, including Ferryboat (FB) and Vanpool (VP), transit agencies determine service area and population using locally defined criteria. Commuter Bus (CB), Commuter Rail (CR), Alaska Railroad (AR), and Hybrid Rail (YR) should report a service area that reflects the catchment area of the service.

Transit agencies use the most current figures or official estimates of population. An area's Metropolitan Planning Organization (MPO) typically estimates population every five to seven years. Population and area (in square miles) statistics for an urbanized area usually differ from a transit agency's service area.



## Contractual Relationship Data Requirements (Form B-30)

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Agencies often purchase service from another entity or provide service on behalf of another agency. If a contract exists to provide transit service, transit agencies must report additional data about the contract.

These agencies must report data, including:

- Contractor and relationship type
  - Who is the buyer, who is the seller, and who is reporting the financial and service data, etc.
- Monetary nature of the contract
  - Competitively bid contract (at the time of the original agreement) or fixed-rate cost.
  - Who provides vehicles or facilities
    - If the buyer performs all vehicle maintenance, the reporter should **not** check that “Buyer Provides Maintenance Facility to Seller.”
- Contract service data
  - Vehicles Operated in Maximum Service (VOMS) per the contract and the number of months the provider operates service during the report year.
- Financial terms of the contract
  - Terms for non-Vanpool modes typically include: Purchased Transportation Fare Revenue, Capital Leasing Expenses, Direct Payment, Contract Cost, and Other Costs Incurred by the Buyer (as they relate to Operating Expenses and Reconciling Items).
  - Terms for Vanpool modes typically include: Passenger Fees, Passenger Out-of-Pocket Expenses, Agency Subsidy, Capital Leasing Expenses, and Other Costs Incurred by the Buyer (as they relate to Operating Expenses and reconciling items).

The key financial terms of the contract are described in the following paragraphs.

### Competitively Bid vs. Negotiated Agreements

Transit agencies must indicate if a service is either competitively bid or negotiated. Competitive contracts include:

- Sealed bids
- Requests for Proposals
- Two-step procurement

Agencies must report a contract as competitively bid if the contract was competitively procured and later negotiated during subsequent option years.

Negotiated agreements do not meet the FTA definition of full and open competition. Agencies must carefully describe the nature of the contract.

Typically, agencies that contract with other public agencies enter into negotiated agreements, whereas agencies that contract with private companies enter into competitively bid contracts.

For more information on Federal requirements for procurements, please see FTA Circular 4220.1F, [Third Party Contracting Guidance](#), Chapter VI, Part 3, “Methods of Procurement.”

### Purchased Transportation Fare Revenues

For each contractual relationship, report the total fare revenues associated with the contract being reported.

If the service provider retains all fare revenues as part of the contractual payment, report Fares Retained by Seller. If the seller delivers all fare revenues to the buyer, report Fares Retained by Buyer. If the seller retains some fares and the buyer retains the rest, report Fares Retained by Buyer, and report Direct Payment as the sum of:

1. the actual payment to the seller, and
2. the fares retained by the seller.

### Reporting Contract Data for Vanpools

For contracts involving Vanpool, the reporter reports Passenger Fees and Passenger Out-of-Pocket Expenses instead of Purchased Transportation Fare Revenues.

## **Passenger Fees**

Passenger Fees include the payments from all passengers, including the drivers, to the van leasing agency. This also includes any fees collected from the passengers' employers to provide the Vanpool service.

## **Passenger Out-of-Pocket Expenses**

These expenses include all costs paid for by the passengers directly, such as fuel, tolls, and maintenance.

## **Agency Subsidy**

Agency subsidy is the payment by the transit agency to the van leasing agency. This often takes the form of a per-van per-month subsidy.

## **Contract Capital Leasing Expenses**

Capital leasing costs are the expenses that the seller charges the buyer for the use of its capital assets, whether they are owned or leased by the seller.

For example, if the seller uses its vehicles to provide service, it typically charges the buyer to cover depreciation. The buyer reports this as a capital leasing cost. Agencies that incur capital leasing costs must report this data, even if these costs are not itemized on invoices.

For Vanpool programs, the Vanpool fees generally include the capital leasing costs.

For more information on Vanpool requirements, please see the "[Reporting Contract Data for Vanpools](#)" section of this chapter.

## **Direct Payment**

Direct payment is the amount the buyer pays directly to the seller during the reporting period. If the seller retains only part of the fare revenue, report as described in the "[Purchased Transportation Fare Revenues](#)" section of this chapter.

## **Contract Cost**

Contract cost is the sum of the revenues received by the seller. The contract specifies the terms of payment which may include: (1) payments made by the buyer directly to the seller; and (2) fare revenues retained by seller if the seller retained these revenues. The

contract cost is the inflow of revenues received by the seller in exchange for the transit services provided.

### **Other Costs Incurred by the Buyer**

The buyer also incurs costs that vary depending on the terms of the contract. All contracts require some oversight by the buyer to ensure that the terms of the contract are being met and to support payments to the seller. Examples of these costs incurred by the buyer include labor and office space costs for employees providing contractual oversight. See Uniform System of Accounts ([USOA](#)) 6.5, “Other Costs Incurred by the Buyer” for additional information.

Some of the costs incurred by the agency may be joint costs and not attributable to any particular mode and type of service, such as planning, scheduling, and marketing. The buyer, therefore, must allocate these costs across relevant modes and type of service. For more guidance on allocating such costs, please see USOA Appendix A, “Cost Allocation Handbook.”

When reporting to the NTD, transit agencies will divide Other Costs Incurred by the Buyer into two categories: Other Operating Expenses Incurred by the Buyer and Other Reconciling Item Expenses Incurred by the Buyer.

### **Other Operating Expenses Incurred by the Buyer**

Most of the Other Costs Incurred by the Buyer will fall into this category. This includes expenses such as salaries and utility costs that agencies will report as Operating Expenses.

### **Other Reconciling Item Expenses Incurred by the Buyer**

Agencies must report costs that are classified as Reconciling Items (e.g., leasing costs or interest costs) in this category. Typically, these costs reflect leasing or depreciation expenses for the buyer’s capital. The costs also may include interest expenses.

### **Key Relationships Between Forms**

The following exhibit summarizes how data on the B-30 form relates to data on the S-10, F-10, F-30, and F-40 forms.

**Exhibit 23: Relationship of B-30 Data to Other Forms**

<b>Data</b>	<b>B-30</b>	<b>Other Form</b>	<b>Other Form Field</b>
<b>When there is one B-30 form for a mode/TOS, these data must be equal:</b>	Vehicles Operated in Annual Maximum Service Under Contract for one mode	S-10	Vehicles Operated in Annual Maximum Service (VOMS) for same mode
<b>These data must be equal:</b>	Sum of Purchased Transportation Fare Revenue (5111) across all B-30 forms for one mode	F-10	Sum of Total Passenger Fares (4110) for same mode
<b>These data must be equal:</b>	Sum of Contractor Operating Expenses across all B-30 forms for one mode	F-30	Sum of Purchased Transportation (5100) for same mode
<b>The first data point must be greater than or equal to the second:</b>	Sum of Capital Leasing (5120) for all B-30 forms	F-40	Operating Lease Expenses (5220)
<b>These data must be equal:</b>	Sum of Other Operating Expenses Incurred by the Buyer (5131) across all B-30 forms for one mode	F-30	Total Operating Expenses net of Purchased Transportation for same mode

## FINANCIAL DATA REQUIREMENTS

### **What to Report**

*An overview of revenues, expenses, and the true cost of operations*

### **How to Record and Report Financial Accounts**

*A summary of financial requirements, including the Uniform System of Accounts (USOA)*

### **Funding Sources (Form F-10)**

*An explanation of different funding sources, including directly generated, local, State, and Federal funds*

### **Capital Expenses (Form F-20)**

*Requirements and classifications for capital projects*

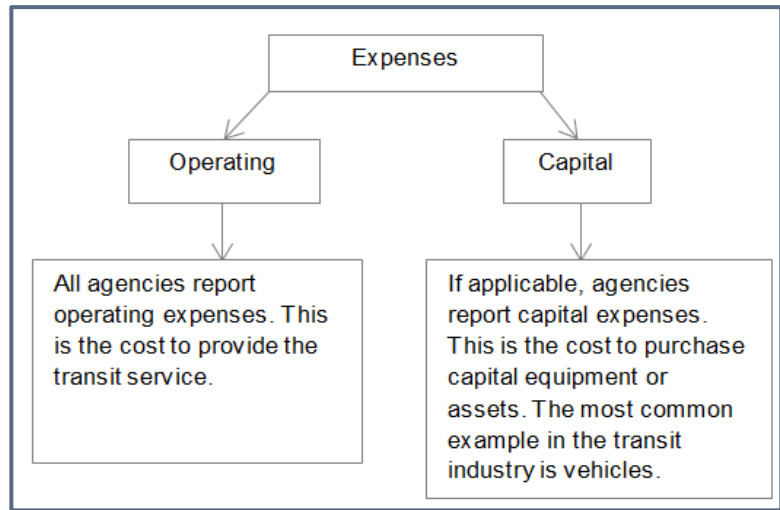
### **How to Collect and Report Financial Data: Full Reporter Requirements**

*Summaries of how to collect and report operating expenses, including USOA Object Classes*

## What to Report

Transit agencies must report financial information on an annual basis using accrual accounting and the [NTD Uniform System of Accounts \(USOA\)](#).

FTA defines revenues as the total amount of money earned during a transit agency's fiscal year. Full Reporters must report data for total revenues earned during the fiscal year. Reduced Reporters only report operating and capital expenditures incurred in the fiscal year, by source of revenue.



**Exhibit 24: Expense Types**

There are two major expense categories: operating and capital. Operating expenses are expenses that a transit agency incurs during day-to-day operations. Capital expenses are the expenses that are related to purchasing a capital asset or making an improvement to a capital asset that materially increases its value or useful life. Capital expenses include the acquisition cost of a capital asset including the cost of delivery, installation, and any modifications to the asset(s). FTA defines capital as an asset having a useful life of more than one year. See USOA 3.0, “Capital Expenses,” for additional information on capital expenses.

Federal grant requirements allow a transit agency to determine its capitalization threshold provided the per unit cost is \$5,000 or less. For example, if a transit agency sets its capitalization level at \$2,000, it must report a computer equipment purchase of \$1,500 as an operating expense on the NTD Annual Report. For more information, please see the [Office of Management and Budget \(OMB\) Uniform Grant Guidance web page](#).

Typically, transit agencies receive Federal, State, and local funding. When agencies apply for these funds, the applicable government entity approves the application and makes a funding commitment for a total amount of funding. There can be a difference between the amount of funds that the Federal, State, or local government commits, and the amount of funding that a transit agency uses to fund operating and capital expenses during the fiscal year. Transit agencies must report the amount of funds used to cover operating and capital expenses during the year as revenues earned.

This revenue reporting principle applies to the typical case in which a transit agency “earns” its funding from another government entity based on costs incurred. If the transit agency receives funding with no requirement to make specific expenditures, then the transit agency must report the total funding provided as revenues earned.

### Exhibit 25: How to Report Grant Funds

**Example:** A State awards a transit agency a grant of \$1,000,000. The transit agency must incur eligible expenses as defined in the grant to receive the funding. The transit agency uses \$200,000 of the grant money to fund eligible expenses during the fiscal year. What does the agency report to the NTD?

**Solution:** The transit agency reports the \$200,000 it used during the fiscal year. If the agency reports revenue data (Full Reporter types), it also reports revenues of \$200,000. It does not report the remaining \$800,000 that it has not received or spent.

### Fully Allocated Costs

Transit agencies must report the full costs associated with its transit service. In some cases, this is straightforward: an agency that paid for the full cost itself simply reports all the costs associated with its transit service that it incurred during the fiscal year.

However, many agencies are part of larger entities that perform many non-transit functions. For example, many transit agencies are departments of city or county governments. In such a case, it is important to determine what the reporting entity is. Usually for departments of local government, the reporting entity is the local government itself. For example, if a city government has a transit department and the reporting entity is the city government, all the costs incurred by the city to support transit service must be reported.

This principle means that some costs incurred by the city government—but not specifically by the transit department—will appear in the NTD report. This is because other departments of the city government support the transit department. For example, the city human resources department may spend part of its time handling personnel matters for the transit department. In this case, the department’s cost of operation includes the indirect cost of providing this service for the transit department, and the city government will have to include it in its NTD report.

Costs incurred by the city government in the normal course of business that do not directly support the transit department are not included in the NTD report. For example, the transit



department in our previous example may benefit from the presence of the local police force. But unless the city government specifically assigns members of the police force to specific transit duties, the reporter does not report this cost.

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## How to Record and Report Financial Accounts

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Transit agencies must report financial data in a uniform manner in conformance with accrual accounting and the USOA.

Under accrual accounting:

- Agencies record revenues when they earn them regardless of whether they actually receive the revenue in the same fiscal year; and
- Agencies record expenses as soon as they owe an entity regardless of if they actually pay the funds for the expense in the same fiscal year.

Transit agencies must report finances in the manner that the USOA prescribes. The USOA categorizes operating expenses into functions and object classes. Functions are the activities a transit agency performs, and object classes are expense categories. For more information regarding Full Reporter financial requirements and the USOA functions and object classes, please see the [“How to Collect and Report Financial Data: Full Reporter Requirements”](#) section of this chapter.

## Allocating Costs

The purpose of cost allocation is to determine the total costs incurred to produce a specific product or deliver a specific service. In the NTD, transit agencies report the total cost incurred to operate each mode of transit service. This information helps facilitate comparisons of the operating characteristics of modes at different agencies and of a single mode over time. Sound cost allocation procedures will also improve the accuracy of financial data reported to transit agency governing boards and the public. This is also consistent with Generally Accepted Accounting Principles (GAAP).

To fully report operating expenses, agencies should

- Determine which expenses are direct costs that are attributable to a particular mode and type of service and which expenses are shared costs; and
- Trace or allocate shared costs to each mode, type of service, and function.

### Direct vs. Shared Costs

In order to report the total cost of delivering each mode of transit service, transit agencies must calculate both the direct and shared costs of providing service.

**Direct costs** are costs that are directly identifiable to one or more mode, type of service, and function of transit service.

- Direct costs that are directly identifiable to one mode, type of service, and function include operator salaries and wages (and associated fringe benefits for operators that directly support one mode), other salaries and wages (for staff that directly support one mode), materials and supplies (that are unique to a specific mode), and propulsion power (that is associated with a specific mode).
- Direct costs that are directly identifiable to one or more modes, types of service, and functions must be attributed and charged to the specific mode within a transit agency's accounting system at the time work was performed. For instance, a transit agency may employ vehicle maintenance staff to repair Light Rail (LR) and Heavy Rail (HR) systems. The agency has an accounting system that allows its employees to assign their hours directly to a specific mode (e.g., LR, HR). The accounting system enables the maintenance staff employees to directly attribute and charge to each mode; therefore, the salary and wages for the maintenance staff are direct costs that are identifiable to the two modes.

**Shared costs** are costs that are commonly or jointly used to provide two or more modes of transit service. Transit agencies perform cost assignment using the following methods to improve the accuracy of cost allocation.

1. **Tracing shared costs wherever feasible and economically practicable (preferred method).** Cost tracing relies on the observation, counting, and/or recording of the consumption of resource units, such as staff hours or days that are spent on a project or assignment. Tracing also applies to specific resources that are dedicated to particular outputs. Cost tracing minimizes distortion and helps promote accuracy in cost assignments. However, cost tracing can be a relatively costly process; it should be applied to items that account for a substantial portion of the cost of an output and when it is economically feasible. For example, it is usually unnecessary to trace the cost of office supplies (e.g., pens, papers, computer peripherals) to various activities or outputs.
2. **Allocating shared costs on a reasonable and consistent basis.** Sometimes, it is not economically feasible to trace costs. For example, general management and administration support costs, utilities, and other costs that benefit multiple modes and

cannot be traced to specific modes. In these situations, transit agencies allocate shared costs to the functions, modes, and Type of Service (TOS) by using allocation variables.

Common allocation variables include, but are not limited to:

- Vehicle hours and miles
- Vehicles operated in annual maximum service
- Number of employees
- Direct expenses
- Ridership (Unlinked Passenger Trips)

Agencies must use knowledge of their own organization structure to select allocation variables that make the most sense for their agency and apply them consistently. Agencies should consider the following factors to determine the appropriate cost assignment strategy:

- Nature of the transit agency's operations
- Precision desired and needed in cost information
- Practicality of data collection and processing
- Availability of computing hardware and software
- Cost of installing, operating, and maintaining the cost accounting processes
- Specific information needs of management

Reporters must take special care to ensure that they allocate shared costs to both purchased transportation and directly operated services. Transit agencies with purchased transportation services incur administrative costs even if the contractor owns the vehicles and the maintenance and storage facilities. Such administrative costs include:

- Salaries and fringe benefits of employees who oversee a purchased transportation contract
- Administrative building expenses, such as:
  - Custodial services
  - Electric bills
  - Phone bills
  - Fire insurance
  - Office supplies

Once agencies determine the shared costs, they must group the shared costs into cost pools based on how costs are consumed. Cost pools are groups of costs that are consumed in a similar manner. After grouping the costs into cost pools, agencies use the

allocation variables that best represent the driver of costs in each pool to allocate the costs to the modes.

FTA acknowledges that each transit agency is unique and therefore chooses a cost allocation model that reflects its cost structure, provided the method is reasonable, consistent, and defensible. Once an agency chooses a cost allocation model, the agency should review it annually to confirm that the model is still valid. It should check for reasons to change the model, such as the following:

- Addition/reduction of modes of service
- Merger with another agency
- Adoption of a new chart of accounts
- Restructure of the agency's organization
- Change in the nature of the transit agency's operations
- Major initiatives that would affect mode or function's usage of costs
- Transition from directly operated to purchased transportation or vice versa

Unless an agency experiences one of the major changes listed above, it should apply its cost allocation model consistently each year. FTA recommends that each reporting agency document its cost allocation model to facilitate consistent application. See USOA Appendix A, "Cost Allocation Handbook," for additional guidance and examples of cost allocation.

## Bonds and Loans

During the year the bond or loan is established, an agency reports the

- amount expended during the fiscal year,
- yearly payment, and
- yearly interest.

The amount that was expended is reported either under an operational or capital expenditure on the F-10. An agency reports the bond or loan payment by its original source of funds. In the example below, the assumption is made that sales taxes pay for the loan. Through the duration of the loan, the yearly loan payment is reported under *Sales Tax* as **funds earned** (F-10). The amount of interest paid is reported under *Sales Tax* as **Funds Expended on Operations** (F-10) and **Interest Paid, Funds Applied** (F-40).

**Exhibit 26: Reporting Loans**

**Example:** Suppose Regional Transit takes out a loan for and expends \$1,000,000 in 2021. The interest rate is 10 percent per year. The agency pays it back over 5 years using money from a sales tax — its yearly loan payment is \$254,964. The agency spends the entire loan in 2021 on capital.

**Solution:**

Year	Reporting Loans on the F-10	Reporting Loans on the F-40
<b>2021</b>	On the line for sales tax, it reports \$254,964 earned, \$92,696 spent on operations and \$1,000,000 spent on capital.	It reports the amount of interest paid, \$92,696, as funds applied.
<b>2022</b>	On the line for sales tax, it reports \$254,964 earned and \$75,705 spent on operations.	It reports the amount of interest paid, \$75,705, as funds applied.
<b>2023</b>	On the line for sales tax, it reports \$254,964 earned and \$56,934 spent on operations.	It reports the amount of interest paid, \$56,934, as funds applied.
<b>2024</b>	On the line for sales tax, it reports \$254,964 earned and \$36,198 spent on operations.	It reports the amount of interest paid, \$36,198, as funds applied.
<b>2025</b>	On the line for sales tax, it reports \$254,964 earned and \$13,120 spent on operations.	It reports the amount of interest paid, \$13,120, as funds applied.

*At the end of the 5-year period, Regional Transit has reported a total of \$1,274,820 earned, \$274,823 spent on operations and \$1,000,000 spent capital on the F-10 forms.*

*It has reported a total of \$274,823 funds applied to interest on the F-40 forms.*

### Funding Sources (Form F-10)

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Transit agencies must report operating and capital expenses based on the source of funds. They must select one of the following funding source categories:

- Directly Generated Funds
- Local Government Sources of Funds
- State Government Sources of Funds
- Federal Government Sources of Funds
- Non-Added Revenues

#### Directly Generated Funds

Directly generated funds are funds that a transit agency earns from non-governmental sources. Transit agencies may earn these funds from:

- Passenger Fares
- Funds related to transit
- Funds unrelated to transit
- Dedicated funds (applicable to transit agencies that are independent political entities and have the ability to impose taxes)

#### Passenger Fares

Passenger fares include revenues earned from carrying passengers. This applies equally to DO, PT, TN, and TX services. Generally, fares are the amounts paid by the rider to use transit services and include the base fare, zone premiums, express service premiums, extra cost transfers, and quantity purchase discounts applicable to the passenger's ride.

Agencies report the full amount of PT, TN, and TX fare revenues regardless of whether the buyer or seller retains the revenue.

Agencies may collect passenger fares in any of the following ways:

- Before service is provided (e.g., through the sale of media such as passes, tickets, and tokens sold to passengers)
- Directly at the point of service (e.g., farebox, turnstile)
- After the service is provided (e.g., through weekly or monthly billing)

In some circumstances, several agencies share a fare card program and will periodically divide funds among themselves so that each agency within the program receives the appropriate amount of fare revenue. In such cases, each agency reports its share of the revenues.

Passenger fares include Passenger-Paid Fares (4111) and Organization-Paid Fares (4112).

### *Passenger-Paid Fares*

Passenger-paid fares reflect the amount of the fare that the passengers pay on their own behalf. Passenger-paid fares may include:

- Full adult fares
- Senior citizen fares
- Student fares
- Child fares
- Fares for individuals with disabilities
- Ferryboat services
- Vanpool services
- Special ride fares
- Handling fees
- No-show fines

### *Organization-Paid Fares*

Organization-paid fares are paid by an organization rather than by the passenger. Organization-paid fares also include funds for rides given along special routes for which a beneficiary of the service may guarantee funds. Organization-paid fares may result from agreements between the reporter and an agency or organization that pays a set amount in return for unlimited and/or reduced fare transit service for the persons covered by the agreement. Examples of organization-paid fares are discussed in the Uniform System of Accounts.

Transit agencies must report fares paid in part or in whole by an organization for an affiliated, specific group of individuals as passenger fares. For example, a university may pay a transit agency so that students can ride fare-free. The transit agency must report such a payment from a university as organization-paid passenger fares. However, when a university operates its own transit service, they report funds from student fees as Other Agency Revenues for Full Reporters or Other Directly Generated Funds for Reduced Reporters.

Agencies report Medicaid funding of Non-Emergency Medical Transportation as an Organization-Paid Fare.

### *Fare Reporting Rules*

Donations that are made on a revenue vehicle or at a farebox should be reported as fares.

Passenger fares do not include subsidies (e.g., subsidies from private organizations or other sectors of operations), which are provided to support the general provision of transit service. Passenger fares also do not include fare assistance from other entities, such as governments, to provide a reduced fare or free fare for a general class of users (e.g., senior citizens, students). The agency reports subsidies and fare assistance in the appropriate private, State, local, or Federal government sources of funds.

In all cases, transit agencies must ensure that they report contributions by the original source of funds.

Certain rules discussed below apply only to specific modes of transportation.

### Ferryboat

Ferryboat fares include revenues earned from walk-on pedestrians, bicyclists, and public transportation vehicle passenger fares. For vehicles, report passenger fares for each occupant of the vehicle, including the driver. Note, however, that vehicle and bicycle ferriage fees are not included in Passenger-Paid Fares but are reported in Non-public Transportation Revenues.

### **Exhibit 27: Ferryboat Services**

**Example:** A transit agency operates a ferryboat service. The ferryboat fares are \$25 per vehicle, regardless of passengers. The pedestrian fare for walk-ons is \$5 per pedestrian passenger. A vehicle carrying one driver and two passengers boards the ferryboat. How does the agency report in NTD?

#### ***Solution:***

Ferryboat Revenues	Amount
Passenger-Paid Fares earned	\$15 (1 driver and 2 passengers)
Non-public transportation revenue earned	\$10 (\$25 for the vehicle minus \$15 for the driver and passengers)



### Vanpool

For publicly sponsored Vanpool (VP) services, passenger fares have unique provisions. Passenger fares include Passenger Fees and Out-of-Pocket Expenses as described in the “[Basic Agency Information Requirements: Contractual Relationship Data Requirements \(Form B-30\)](#)” section of this manual. These costs often include fuel costs, maintenance expenses, lease payments, tolls, and other out-of-pocket costs.

### Allocating Fare Revenues

Typically, fares are directly related to one mode or type of service. However, agencies may need to allocate fares among modes and types of service if

- There is a fixed fare for the initial segment of a multi-mode trip and the transfer charge is not equal to the fare charged for a single-ride trip on the next mode; or
- A large portion of passengers use passes that are accepted on several modes.

In such cases, transit agencies must allocate fare revenues to each mode and type of service based on a reasonable allocation method. For example, a transit agency may allocate by:

- Unlinked Passenger Trips
- Passenger Miles Traveled
- Operating Expenses

### **Funds Related to Transit**

Agencies may earn funds from other transit-related services. The following describes the common sources of funds for transit-related activities.

#### *Park-and-Ride Parking Revenue*

Park-and-ride parking revenue (4120) is the revenue from parking fees paid by passengers who drive to park-and-ride facilities to use transit service. Revenues earned from the operation of parking lots that are not park-and-ride locations are reported in Other Agency Revenues.

### *Auxiliary Transportation Funds*

Transit agencies earn auxiliary transportation revenues (4140) from activities closely related to the provision of transit service, such as

- Concessions (station concessions and vehicle concessions)
- Advertising revenues
- ID card fees for travel on the transit agency's services (seniors, persons with disabilities, employees)
- Fare evasion and park-and-ride lot fines

### *Purchased Transportation Agreement Revenues*

Sellers of PT, TN, and TX service must report the payment they earn for providing purchased transportation service (4160).

### *Non-Public Transportation Revenues*

Agencies may provide transit services that are not public transportation (4130). Typically, these services are infrequent and may include school bus service, charter service, freight service, and sightseeing service.

## **Funds Unrelated to Transit**

Transit agencies may earn funds that are unrelated to the provision of transit service. Sources of unrelated funds are discussed below.

### *Other Agency Revenues*

Other Agency Revenues (4150) include:

- Investment earnings
- Interest income
- 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, property, and real estate to other organizations
- Parking fees generated from parking lots not normally used as park-and-ride locations
- Donations
- Student fees (when the agency is a university)

- Grants from private foundations
- Development fees
- Rental car fees
- Sale of surplus electricity
- Sale of fuel
- Sale of assets in excess of the asset's book value
- Sale of carbon credits

### *Subsidies from Other Sectors of Operations*

Occasionally, transit agencies receive subsidies from other sectors of operations (4170) within the transportation entity to help cover the cost of transit. For example, a transportation authority may be responsible for airports, ports, bridges, and public transit. The public transit sector of the transportation authority may receive or spend funds from the airport sector.

### **Extraordinary and Special Items**

Extraordinary items are events or transactions that are distinguished by their unusual nature and by the infrequency of their occurrence.

Unusual nature means that the underlying event or transaction has a high degree of abnormality and is clearly unrelated to, or only incidentally related to, the ordinary and typical activities of the transit agency.

Infrequency of occurrence means that the underlying event or transaction would not reasonably be expected to recur in the foreseeable future, taking into account the environment in which the transit agency operates.

Special items are events or transactions that are either unusual in nature or infrequent, but not both.

The agency determines an extraordinary event or transaction to be *material* if it is material in relation to the agency's income before extraordinary items, to the trend of annual earnings before extraordinary items, or is material by other appropriate criteria.

Examples of material extraordinary items include recoveries received for damages from a natural disaster, such as a hurricane or earthquake. Recoveries received might include disaster relief funds. Assets impaired by and recoveries received from these events are considered extraordinary because they are abnormal in occurrence and are not reasonably expected to recur in the foreseeable future.

Extraordinary and special items are distinguishable from normal operating items and are thus reported separately. The nature and financial effects of each event or transaction are disclosed on the face of the statement of activities or in the notes to the financial statements. See USOA 2.1.8, “Extraordinary and Special Items,” for additional guidance and examples of extraordinary and special items.

### **Total Recoveries**

Total Recoveries (4190) include proceeds recovered from insurance companies to indemnify the transit agency for insured acts that resulted in a liability for damage to transit personnel or property or damage to the person or property of others. Total recoveries include monies received for items or events that are not classified as extraordinary or special. For example, the agency reports proceeds received from insurance companies for physical damage claims resulting from an accident as insurance recoveries.

Total recoveries also include amounts recovered from others held liable for damage to the transit agency’s property. For example, the agency reports proceeds received from third parties involved in an accident as recoveries. The agency reports full proceeds received from the insurance company as insurance recoveries; the agency does not net monies from the related asset replacement cost.

### **Directly Generated Dedicated Funds**

Dedicated funds are funds that must be spent on the provision of transit service. The following are the major categories for dedicated funds:

- Dedicated taxes
- Bridge, tunnel, and highway tolls
- HO/T lane tolls
- Other dedicated funds

Some transit agencies, such as a transit authority, are independent political entities. When they have been granted the authority to directly impose taxes, tolls, and fees, these agencies report these revenues as directly generated dedicated funds.

### *Dedicated Taxes*

If a transit agency is an independent political entity and has the legal authority to impose a dedicated tax, the NTD refers to this tax as a *directly levied tax*.

For convenience, a different governmental entity may collect directly levied taxes on behalf of the agency. For example, a transit agency may use its legal authority to add one

percent to the county sales tax for transit uses. The county collects the sales tax and distributes the one percent back to the transit agency. Since the one percent tax is a directly levied sales tax by the transit agency, it must report these funds as directly generated.

Independent political entities may levy taxes, such as:

- Income taxes (4210)
- Sales taxes (4220)
- Property taxes (4230) (includes mortgage and property transfer taxes and fees)
- Fuel taxes (4240)
- Payroll taxes
- Utility taxes
- Communication taxes (e.g., telephone taxes)
- Motor vehicle and tire excise taxes

### *Bridge, Tunnel, and Highway Tolls*

Another source of funds raised for transit is from tolls collected on bridges, tunnels, or highways (4260). Typically, transit agencies that have the power to impose these fees are multipurpose transportation agencies that operate and own these facilities.

### *High Occupancy/Toll Lanes*

Moving Ahead for Progress in the 21st Century Act (MAP-21) outlined the provisions governing the use and operation of HO/T lanes. Agencies may receive dedicated funds from tolls charged for the use of HO/T lanes (4270).

### *Other Dedicated Funds*

These are revenues dedicated to transit other than taxes or tolls (4290). These are often fees imposed on the public by the transit agency. Examples include the following:

- Vehicle licensing and registration fees
- Driver's license fees
- Communications access fees and surcharges
- Lottery and casino proceeds

## **Public Funding Relationships**

Public transit agencies commonly provide funding to other public transit agencies. Agencies may establish these relationships through a memorandum of understanding

(MOU), as part of the budgeting process of a State or local governmental entity, or through an actual contract. Full Reporter agencies must report these funds as revenue on the NTD Annual Report.

### Pass-through Funds

Pass-through funds are funds that a transit agency (often known as a designated recipient) receives from a government entity (e.g., FTA) and gives to another transit agency. These funds are not used to fund the designated recipient's transit service. These funds are used to fund the services provided by the agency ultimately receiving the funds.

Transit agencies do not report pass-through funds that they provide to other agencies on their Annual Report. The agency that ultimately receives the pass-through funds and benefits from the government assistance reports the funding. Agencies that are designated recipients only report funds that relate to their transit services.

### Memorandums of Understanding

Transit agencies should report information for MOUs if the agreement meets the NTD's definition of a contractual relationship. Please refer to "[Basic Agency Information Requirements: Contractual Relationship Data Requirements \(Form B-30\)](#)" for more information about contract requirements.

### Local and State Government Sources

Transit agencies usually receive and spend funds from local and State government.

State government funds and local government funds pay a portion of the costs to provide transit service, including

- Operating assistance, such as:
  - General operating assistance to support service for all classes of passengers
  - Fare assistance to meet the difference between full adult fares and special reduced fares for persons with disabilities, senior citizens, students, and other special reduced fare riders
  - Reimbursements of payments for taxes, interest, snow removal, maintenance, and security costs
  - Special demonstration project assistance
- Capital assistance

Transit agencies must report expenses based on the source of funds. Therefore, agencies must identify what type of local and State funding they receive.

Local sources may provide funding from:

- General revenues of the local government
- Local Funds Dedicated to transit at their source
- Other local funds
- Extraordinary and special items

State sources may provide funding from:

- General revenues of the State government
- State transportation fund
- Extraordinary and special items

### **General Revenues of the Local/State Government**

State and local government may provide transit agencies with funds from their annual budgets that are not dedicated to transit. Transit agencies typically have to compete for this funding with other organizations such as police, fire, and educational institutions.

### **Local Funds Dedicated to Transit at Their Source**

These are funds from local taxes, tolls, and fees that the government entity institutes to support transit programs and projects. These funds may also include bridge, tunnel, and highway tolls.

### **Other Local Funds**

Local government entities may provide funds that are not dedicated or from the annual budget. This may include grants from local governments.

### **State Transportation Fund**

Many States set up a State Transportation Fund (4420) that is separate from the General Fund. It usually has several dedicated sources of funding, often including funding sources such as fuel taxes, vehicle registration fees, or bonds backed by such sources. The Transportation Fund typically funds both transit agencies and other transportation needs, such as the highway department. Agencies are not required to report the individual sources of funding that support the State Transportation Fund.

### Extraordinary and Special Items

Please see the definition of Extraordinary and Special Items in the [“Funding Sources”](#) section of this chapter.

### Federal Government Sources

Transit agencies typically receive Federal funds on a cost-reimbursement basis. For Full Reporters, this means that Federal funding revenues and expenses must be equal.

Transit agencies must report funds by grant source. The following section explains common grants for transit assistance. Agencies may receive other FTA funds not defined below. Additionally, agencies may receive funding from other Federal sources. Transit agencies must report those funds as *Other USDOT (Non-FTA) Grants*, *Other FTA Funds*, or *Other Federal Funds*, as appropriate, in the Annual Report. Transit agencies must take special care to report funds by their original source.

In some cases, capital assistance may be spent on activities that are normally considered operating, such as preventive maintenance and Americans with Disabilities Act (ADA) service. This typically requires 20 percent local match. Although these funds are capital grants, the agency reports it as capital assistance spent on operations.

### Reporting Costs with Interim Financing Mechanism

Sometimes transit agencies incur costs with the intention to use a Federal grant to pay for the cost. However, if the grant funds have not yet been committed at the time the cost is incurred, the agency finances the cost using other sources of funds and expects to be reimbursed with Federal funds. Agencies must report the final source used to pay for the cost, not the interim financing mechanism.

For example, an agency may record expenses against an FTA grant, even though it has not been reimbursed, when the agency has pre-award authority. An agency may also employ this practice if it incurs costs that are covered by a full funding grant agreement with FTA. In both cases, the agency records the final source of funding on the NTD report, as it has high expectations of reimbursement from the program.



## FTA Funds

Agencies receive FTA funds from many programs, including, but not limited to the following:

### Current Programs

- FTA Urbanized Area Formula Program (§5307)
- FTA Formula Grants for Rural Areas (§5311)
- FTA Capital Investment Grants (§5309)
- FTA State of Good Repair (§5337)
- FTA Grants for Buses and Bus Facilities Formula Program (§5339)
- FTA Enhanced Mobility of Seniors & Individuals with Disabilities (§5310)
- FTA Metropolitan Planning (§5303)

### Expired Programs

- FTA Clean Fuels Program (§5308)
- FTA Job Access and Reverse Commute Program (§5316)
- FTA New Freedom Program (§5317)
- FTA Transit in Parks Program (§5320)

### New Programs (2021)

- The Coronavirus Aid, Relief, and Economic Security Act (CARES) Act
- The Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA)
- The American Rescue Plan (ARP) Act

### *FTA Urbanized Area Formula Program (§5307)*

Transit agencies may use §5307 funding for

- Capital projects
- Planning
- Operating assistance in UZAs with populations less than 200,000
- Preventative maintenance (capital funds spent on operations)
- Complementary paratransit services operated to meet ADA requirements.

Section 5307 funds include flexible funding programs, which are programs that allow the transfer of funds to an FTA program to be used for transit projects. For example, the Federal Highway Administration (FHWA) of the U.S. Department of Transportation

transfers funds to §5307 under the flexible funding provision from various programs, including

- Surface Transportation Program (STP)
- Congestion Mitigation and Air Quality Improvement Program (CMAQ)
- National Highway System (NHS)
- Construction of Ferry Boats and Ferry Terminal Facilities
- Federal Lands Highways Program (FLHP)
- Transportation, Community, and System Preservation Program (TCSP)
- Coordinated Border Infrastructure Program (CBIP)
- Non-Motorized Transportation Pilot Program

Transit agencies must report funds from flexible funding programs under the appropriate FTA program. For example, if a transit agency receives FHWA CMAQ funding through the §5307 program, the agency must report this under §5307 funds.

### *FTA Formula Grants for Rural Areas (§5311)*

Section 5311 is a formula program that provides assistance to transit agencies in rural areas for

- Capital projects
- Planning
- Operating assistance

For questions regarding urbanized and rural areas, please see the “[Basic Agency Information Requirements: Identification \(Form B-10\)](#)” section of this manual.

Federal operating and capital assistance under §5311 includes any §5310, §5307, §5316, or §5317 funds that States transfer to the program. This program also includes any flexible highway funds States administer through the §5311 program.

Transit agencies that report to the urban module and receive §5311 funds also have responsibilities to provide data to the State for the State DOT NTD Annual Report.

### *Tribal Transit Program (TTP)*

FTA dedicates a portion of the §5311 program funds to the TTP. Federally recognized tribes may use TTP funds to assist with operating, planning, and capital needs. FTA apportions these funds based on three tiers. For more information on TTP statutory tiers, please refer to the “[Introduction: The National Transit Database](#)” section of this manual.

### *FTA §5311(f) Intercity Bus Program*

FTA requires States to set aside 15 percent of the §5311 program for Intercity Bus projects, unless a State Governor certifies these needs are already met. Private for-profit companies may receive §5311(f) funding from the State. These companies report limited data to the State as a §5311(f) subrecipient.

If a transit agency provides other public transit services and receives this funding, the agency must report the service according to NTD modal definitions and report the funding under the §5311 program.

### *FTA Capital Investment Grants (§5309)*

Section 5309 is a discretionary program that provides capital assistance for new fixed guideway or other major investment systems.

### *FTA State of Good Repair Program (§5337)*

Section 5337 is a formula program that replaced the Fixed Guideway Modernization program. This grant provides capital assistance to maintain fixed guideway and high intensity bus systems in a state of good repair.

### *FTA Buses and Bus Facilities Program (§5339)*

Section 5339 is a formula program that finances capital projects to replace, rehabilitate, and purchase buses and related equipment, and to construct bus-related facilities.

### *FTA Enhanced Mobility of Seniors & Individuals with Disabilities (§5310)*

Section 5310 is a formula program that provides capital assistance to State and local governments and private nonprofit groups to meet the transportation needs of elderly individuals and individuals with disabilities.

### *FTA Metropolitan Planning (§5303)*

Section 5303 supports cooperative, continuous, and comprehensive planning programs for making transportation investment decisions in UZAs. These funds are allocated to MPOs. Local elected officials designate these funds to carry out urban transportation and planning processes.

### *FTA Clean Fuels Program (§5308)*

Congress discontinued this program in the MAP-21 legislation.

Section 5308 was a formula program that supported the use of alternative fuels. Projects were eligible in air quality maintenance or nonattainment areas for ozone or carbon monoxide for both urbanized and rural areas.

The program helped transit agencies purchase low-emission buses and related equipment, build alternative fueling facilities, modify existing garage facilities to accommodate clean fuel vehicles, and assisting in the utilization of biodiesel.

### *FTA Job Access and Reverse Commute Formula Program (§5316)*

Section 5316 was a formula program for States and designated recipients. Section 5316 supported the development and maintenance of job access projects that transported welfare and eligible low-income individuals to jobs and activities related to their employment. Additionally, §5316 provided assistance to reverse commute projects that transported residents of urbanized and rural areas to suburban employment opportunities.

Congress discontinued this grant program in the MAP-21 legislation. Under changes made in MAP-21, these activities now are eligible for funding under the §5311 and §5307 programs.

### *FTA New Freedom Program (§5317)*

Section 5317 was a formula program for new public transportation services and public transportation alternatives beyond those required by the ADA. These transportation programs assisted individuals with disabilities and provided transportation to and from jobs and employment support services. These programs had to be part of a locally developed human service transportation coordinated plan.

Transit agencies used §5317 funds for

- Capital projects
- Operating assistance
- Planning

Congress discontinued this grant program in the MAP-21 legislation. Under changes made in MAP-21, these activities now are eligible for funding under the §5311 and §5307 programs.

*FTA Alternative Transportation in Parks and Public Lands Program (§5320)*

Congress discontinued this grant in the MAP-21 legislation.

Section 5320 was a program for preserving parklands and enhancing visitor enjoyment. FTA, the U.S. Department of Interior, and the U.S. Department of Agriculture Forest Service administered this grant jointly.

*CARES Act*

The CARES Act provides emergency assistance and health care response for individuals, families and businesses affected by the COVID-19 national public health emergency. Some CARES Act funding should be reported as Extraordinary and Special Items instead of CARES Act funds, as described separately in FTA's COVID-19 Reporting Guide. Funds that are provided by the CARES Act but are not Extraordinary and Special Items should be reported as CARES Act funds.

*CRRSAA*

On December 27, 2020, the CRRSAA was signed into law. The CRRSAA includes \$900 billion in supplemental appropriations for COVID-19 relief, \$14 billion of which will be allocated to support the transit industry during the COVID-19 public health emergency. Agencies should report some types of CRRSAA funding as Extraordinary and Special Items instead of on this line, as described separately in FTA's COVID-19 Reporting Guide. Funds that are provided by the CRRSAA, but are not Extraordinary and Special Items, should be reported as CRRSAA funds.

*American Rescue Plan*

The ARP Act, which was signed on March 11, 2021, includes \$30.5 billion in Federal funding to support the Nation's public transportation systems as they continue to respond to the COVID-19 national public health emergency. Agencies should report some types of ARP Act funding as Extraordinary and Special Items instead of on this line, as described separately in FTA's COVID-19 Reporting Guide. Funds that are provided by the ARP Act, but are not Extraordinary and Special Items, should be reported as ARP Act funds.

### Non-Added Revenues

Non-added revenues are funds received by the transit agency that are not included in the total funds earned during the operating period.

### Contributed Services

Contributed Services (4610) are in-kind services received by the reporting agency from another entity or person where there is no payment for the services. In the past, Contributed Services was reported as a directly generated fund. However, since there is no actual cost for the contributed service, change has been made to include the value of the service as non-added revenue instead. An example of a contributed service is when a retired lawyer provides pro-bono legal services to the local transit agency.

When the transit agency is a part of a larger entity (like a department of city government) and the larger entity pays for the service, the larger entity is considered the reporter and therefore the costs must be reported outside of Contributed Services. See USOA 2.6.1, “Contributed Services,” for additional information.

### Voluntary Non-Exchange Transactions

This object class is for the receiver to record the non-exchange value when all applicable eligibility requirements have been met. In a voluntary non-exchange transaction, an agency gives or receives value (e.g., revenue vehicle) without directly receiving or giving equal value (e.g., cash) in return. This is different from an exchange transaction, in which each party receives and gives up essentially equal values. An example of a voluntary non-exchange transaction is when one government agency builds capital assets and transfers the assets to another transit agency that operates them

The recipient of a non-exchange transaction recognizes non-exchange receivables or funds when all applicable eligibility requirements have been met. Examples of eligibility requirements might include situations where the receiving agency is required to wait for a period of time before it has access to the transferred asset, or where the provider’s transfer of asset is contingent upon an agreed upon action taken by the recipient.

The agency records non-exchange receivables as current or noncurrent assets. The recipient reports resources transmitted before eligibility requirements are met as deferred revenues (liability).

Providing agencies can find guidance for reporting the non-exchange transaction under the Reconciling Items: Voluntary Non-Exchange Transaction. See USOA 2.6.2, “Voluntary Non-Exchange Transactions,” for additional information.

## **Sales and Disposals of Assets**

Sales and Disposals of Assets (4630) include, but are not limited to, sales of equipment, buildings, real estate, and other property. Funds from sales and disposals of capital assets are not considered revenues earned because these transactions involve the conversion of existing assets into cash and not an increase in asset value. Consequently, the NTD does not include this amount in the total funds earned during the reporting period.

If an asset is sold for an amount higher than its book value (cost less accumulated depreciation), the agency records the difference between the sale price and book value as a gain in Other Agency Revenues. See USOA 2.6.3, “Sales and Disposals of Assets,” for additional information.

## **Transportation Development Credits**

In some States, funds spent on transportation at the State level can be used as a non-Federal match for Federal grants to transit agencies. These are known as Transportation Development Credits (TDCs) or toll credits. Since these credits are not actually used to cover expenses, the NTD does not include these credits in the total funds earned. See USOA 2.6.4, “Transportation Development Credits,” for additional information.

## **Capital Expenses (Form F-20)**

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Full Reporters must identify the following in order to report expenses related to capital projects:

- Project Classes
- Project Categories
- Predominant Use
- Purchased Transportation capital projects

Transit agencies must determine which class the capital project belongs in before reporting data in the applicable category.

Transit agencies should not report capital maintenance expenses under capital projects. Capital maintenance expenses are operating expenses that a transit agency pays with §5307 capital funds. Therefore, agencies must report these data as operating expenses.

### Project Classes

There are two classes of capital projects:

- Improvements relating to existing transit services through rehabilitation, reconstruction, or replacement of capital
- Capital for expansion of service (e.g., Light Rail (LR) line extension), implementing new services (e.g., new mode of service), or building a new facility to accommodate planned services

#### Improvements for Existing Transit Services

Transit agencies typically improve existing transit services by replacing obsolete vehicles, equipment, buildings, and structures. Typical projects include replacing an obsolete garage, replacing vehicles, overhauling rail passenger cars, re-roofing a maintenance facility, or rehabilitating a bus.

Transit agencies also improve existing transit services by extending the useful lives of existing vehicles, equipment, buildings, and structures. If the improvement extends the useful life of these assets beyond one year and/or the costs of the rebuild materially increases the value of the asset beyond the book value, the agency must report the rehabilitation / reconstruction / replacement / improvement costs as capital expenses.

#### Expansion of Transit Service

Expansion of service projects cover capital projects related to the expansion of existing services or the operations of new services. Examples include

- The extension of a rail line
- Starting a new mode of service
- Purchase of additional buses for new routes in developing areas
- Construction of an additional maintenance facility for planned expansions of service

Transit agencies can only report expenses for capital projects as expansion projects if they have committed plans to implement new services. If there are no committed plans, then the project expenses must be reported as improvements for existing transit services.

A capital project may have elements of both improvements and expansion. In these cases, transit agencies must allocate the project to both project classifications. Exhibit 28 provides examples for a variety of scenarios.



## Exhibit 28: How to Report by Project Class

Example	Solution
<p><b>Example 1:</b> A transit agency decides to rehabilitate and expand an existing maintenance garage. The garage is designed for 200 revenue vehicles and will be expanded to serve 275 buses as part of this project. How should the transit agency report the expenses for this project?</p>	<p>The transit agency should report the project costs under <i>Improvements for Existing Transit Services</i> for the 200 buses. The agency should report the project costs associated with the new 75 buses under <i>Expansion of Transit Service</i>.</p>
<p><b>Example 2:</b> A transit agency decides to replace an existing, obsolete garage with a design capacity of 75 buses. The transit agency decides to expand the size of the facility to a design capacity of 100 buses even though it currently does not need the additional capacity, nor does it have any commitments for increases in transit services that would require additional revenue vehicles. How should the transit agency report the project?</p>	<p>The transit agency should report project costs under <i>Improvements for Existing Transit Services</i> because it has no commitments for expansion of service.</p>
<p><b>Example 3:</b> A transit agency decides to replace an existing, obsolete garage. The transit agency is also committed to implementing new transit services. These new services will be phased in over the next several years and will require additional revenue vehicles. Therefore, the replacement garage is bigger than the original garage in order to handle these new services. How should the transit agency report the project?</p>	<p>In this case, there is a commitment for expansion of services. Therefore, the transit agency must report the project costs associated with the part of the project that replaces the original garage under <i>Improvements for Existing Transit Services</i>. The agency should report the additional project costs to accommodate new transit services under <i>Expansion of Transit Service</i>.</p>
<p><b>Example 4:</b> A transit agency purchases 50 new buses. The agency is replacing 40 buses that have reached their useful life and is acquiring 10 buses for new services to developing suburbs. How should the transit agency report the project?</p>	<p>The transit agency should report the cost of the 40 replacement buses under <i>Improvements for Existing Transit Services</i>. The agency should report the 10 buses for new service under <i>Expansion of Transit Service</i>.</p>

### Project Categories

Once an agency identifies the appropriate capital project class to use, it must separate data into project categories. Transit agencies must define and separate costs for each project category.

The NTD uses the following project categories:

- Guideway (6100)
- Passenger stations (6200)
- Administrative buildings (6300)
- Maintenance buildings (6400)
- Revenue vehicles (6500)
- Service vehicles (nonrevenue) (6600)
- Fare revenue collection equipment (6700)
- Communications and information systems (6800)
- Other (6900)

Capital projects include equipment and furniture integral to buildings and structures.

### Guideway

Agencies must report capital projects for guideway, including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of guideway.

Guideway includes the buildings and structures dedicated for transit operations such as:

- At grade
- Elevated and subway structures
- Tunnels and bridges
- Track and power systems for rail modes
- Paved highway lanes dedicated to fixed-route modes

Guideway does not include passenger stations and transfer facilities, bus pull-ins, or communication systems.

### Passenger Stations

Transit agencies must report capital expenses for passenger stations, including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of stations. Passenger stations include park-and-ride facilities.

Agencies should not include bus shelters or on-street bus stops under Passenger Stations. Transit agencies must report these shelters under “Other” capital projects.

Passenger stations are defined according to the mode(s) serving the station.

The following are passenger stations:

- All CR, HR, YR, MG, and AR rail passenger facilities
- All LR, CC, and SR passenger facilities that have platforms and/or serve track that is in a separate ROW (not in mixed-street traffic)
- All FB stops
- All transportation, transit or transfer centers, park-and-ride facilities, and transit malls if they have a structure for passengers for ticketing, information, restrooms, concessions, telephones, etc.
- All MB, RB, CB, and TB passenger facilities in a separate Right-of-Way (ROW) that have a platform and/or structure
- All MB, RB, CB, and TB operated in mixed traffic that have a separate structure (simple shelters, lighting, signage, or ramps for accessibility alone are not enough to establish a passenger station)

### **Administrative Buildings**

Agencies must report capital projects for administrative buildings, including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction.

Administrative buildings are the general administrative offices owned by a transit agency. Administrative buildings usually house executive management and support activities for overall transit operations, including accounting, finance, engineering, legal, safety, security, customer services, scheduling, and planning. Administrative buildings also include separate buildings for customer information or ticket sales that a transit agency owns and that are not part of passenger stations.

### **Maintenance Buildings**

Transit agencies report capital expenses for maintenance buildings, including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the maintenance buildings.

Maintenance buildings include garages, shops, operations centers, and equipment that enhance maintenance, such as diagnostic equipment. Agencies should not include

information systems that they use to process maintenance data under Maintenance Buildings.

### Revenue Vehicles

Agencies must report capital expenses for revenue vehicles, including acquisition and major rehabilitation of the vehicles. The cost of the vehicle includes both the vehicle and all fixtures and appliances inside or attached to the vehicle. When equipment such as a farebox, radio, Automatic Vehicle Locator (AVL), or spare engine is included as part of the vehicle purchase, these items are part of the vehicle cost. However, when purchased separately, these items belong to other asset classifications such as Fare Collection Equipment (2700), Communications / Information Systems (2800), or in the case of spare parts, Operating Expenses. For rubber-tired vehicles, the vehicle cost includes the cost of one set of tires and tubes to make the vehicle operational.

Agencies may spend capital funds on revenue vehicles for

- Replacing a fleet — the replacement of revenue vehicles having reached the end of their service lives
- Rebuilding a fleet — the installation of new or rebuilt major components (e.g., engines, transmissions, body parts) and/or structural restoration of revenue vehicles to extend service life
- Overhauling a rail fleet — the one-time rebuild or replacement of major subsystems on revenue producing rail cars and locomotives, commonly referred to as midlife overhaul
- Expanding a fleet — the acquisition of revenue vehicles for expansion of transit service

### Service Vehicles

Agencies must report capital expenses for the acquisition or rebuilding of service vehicles. Service vehicles are self-propelled and either road-worthy or major pieces of construction equipment. Service vehicles include supervisor vans, tow trucks, mobile repair trucks, transit police cars, and staff cars. Movable pieces of equipment that are solely used for vehicle maintenance, such as bus diagnostic equipment and vehicle lifts, are reported in Maintenance Buildings. Movable pieces of equipment that may serve several purposes, such as golf carts, forklifts, and flatbed train cars, are reported in Other Capital Expenses. The cost of the vehicle includes both the vehicle and all fixtures and appliances inside or attached to the vehicle.

## **Fare Revenue Collection Equipment**

Transit agencies must report the capital expenses for the acquisition or rebuilding of fare revenue collection equipment. Fare revenue collection equipment includes turnstiles, fareboxes, automated fareboxes and related software, moneychangers, and fare dispensing machines.

## **Communications and Information Systems**

Agencies report capital for systems, including

- Information systems that process information
- Communication systems that relay information between locations

A system is a group of devices or objects that form a network for distributing something or serving a common purpose (e.g., telephone, data processing systems).

Communication systems include two-way radio systems between dispatchers and vehicle operators, cab signaling, and train control equipment in rail systems, AVL systems, automated dispatching systems, vehicle guidance systems, telephones, facsimile machines, and public-address systems.

Information systems include computers, monitors, printers, scanners, data storage devices, and associated software that support transit operations. Associated software may include general office, accounting, scheduling, planning, vehicle maintenance, non-vehicle maintenance, and customer service programs.

## **Other**

Agencies report the capital expenses for other capital projects, including

- Furniture and equipment that are not an integral part of buildings and structures
- Shelters, signs, and passenger amenities (e.g., benches) not in passenger stations

### Predominant Use

Some capital projects apply to more than one mode or type of service or project category. Transit agencies must report a capital project based on the predominant use. Agencies determine predominant use for mode and type of service by

- Identifying the primary reason why the project was constructed or acquired
- Using a reasonable measure to determine the predominant use, such as:
  - The relative number of passengers served by mode or type of service for passenger facilities.
  - The square footage of, or the number of revenue vehicles serviced by, non-passenger facilities, such as maintenance garages.

#### Exhibit 29: Reporting Predominant Use: Primary Reason

**Example:** A transit agency builds a new Heavy Rail passenger station on a new rail line extension. The station also serves both directly operated and purchased transportation bus services as a transfer center. How should the transit agency report the station?

**Solution:** The primary reason the transit agency built the station was to serve rail passengers. Therefore, the agency must report the project under the Heavy Rail mode.

**Example:** A small transit agency just beginning service builds a new garage. The agency operates only DR service. The garage also serves as the agency's administrative office. How would the agency report the garage?

**Solution:** The agency must report the garage as DR under maintenance buildings since the primary reason the garage exists is to service DR vehicles. The agency must report it in the expansion section of the form since it supports service that did not exist before.

### Purchased Transportation

Transit agencies must report capital expenditures the agency makes to provide transit service. This includes capital expenditures for both directly operated and purchased transportation services (even if the agency does not retain ownership of the purchased asset). However, if the transit agency's contractor purchases capital during the year using its own funds, the transit agency should not report these capital costs.

As explained in the "[Operating Expenses: Purchased Transportation \(Contracted Services\): Reporting Separately](#)" section of this chapter, most transit agencies report

purchased transportation services. However, there are unusual cases where the buyer and seller report separately to the NTD. In these cases, agencies report capital data.

### **Public Agency Sellers**

If the public agency selling transit service purchases capital during the fiscal year, the agency must report this on the Annual Report. The public agency buying the service should not report capital data on behalf of the seller.

### **Private and Private Nonprofit Sellers**

The public buyer reports capital purchases that it pays for, regardless of whether the buyer retains ownership of the capital. Private sellers of service using their own funds to purchase equipment or capital projects do not report capital data to the NTD.

## **How to Collect and Report Financial Data: Full Reporter Requirements**

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Full Reporters must report the following detailed data related to operating expenses:

- On Form F-30 (Operating Expenses), report operating expenses according to USOA functions and object classes
- On Form F-40 (Operating Expenses Summary), report reconciling items according to USOA object classes
- On Form B-30 (Contractual Relationship), report expenses related to purchased transportation according to USOA object classes

Full Reporters who are Independent Transit Authorities must also report the following data related to Financial Statement:

- On Form F-60 (Financial Statement), report assets and liabilities according to USOA object classes

### **Operating Expenses: USOA Functions and Object Classes (Form F-30)**

The USOA provides a detailed explanation of each function and object class in the NTD. In the Annual Report, the NTD identifies USOA object classes with an assigned code or number. For example, the USOA assigns the number 5015 to the Fringe Benefits object

class. Agencies may navigate the USOA by searching the name, number of a function, or object class.

This manual briefly discusses USOA material. Transit agencies with questions about a specific function or object class should refer to the USOA as cited in the "[Introduction: Standardized Reporting Requirements](#)" section of this manual.

### **Operating Expense Functions**

A function is an activity a transit agency performs. The NTD Annual Report for Full Reporters uses four basic functions:

- Vehicle Operations
- Vehicle Maintenance
- Facility Maintenance
- General Administration

#### *Vehicle Operations*

The Vehicle Operations function includes wages, salaries, and expenses related to all activities associated with dispatching and running vehicles to carry passengers, including management and administrative and clerical support. The following sub-functions are under Vehicle Operations:

- Revenue Vehicle Operation
- Scheduling
- Dispatching and Supervising
- Ticketing and Fare Collection
- Security
- Transportation Administration

#### *Vehicle Maintenance*

The Vehicle Maintenance function includes wages, salaries, and expenses incurred during all activities related to keeping revenue vehicles and service vehicles operational and in good repair, including administrative and clerical support. The following sub-functions are under Vehicle Maintenance:

- Servicing and Fueling Vehicles
- Inspection, Maintenance, and Repair of Vehicles
- Administration of Vehicle Maintenance



Note that extensive work on revenue vehicles (e.g., engine rebuilds and overhauls) is an operating expense only if the work meets established FTA criteria. Otherwise, transit agencies must report vehicle rebuilds as a capital expense. For questions about capital expenses, please see the [“Financial Data Requirements: What to Report”](#) section of this manual.

### *Facility Maintenance*

The Facility Maintenance function includes all activities related to keeping buildings, structures, roadways, track, and other non-vehicle assets operational and in good repair and includes administrative and clerical support. Facility Maintenance includes the following:

- Maintenance of Vehicle Operations Equipment
- Maintenance of Roadway and Track
- Maintenance of Tunnels, Bridges, and Subways
- Maintenance of Passenger Stations and Stops
- Maintenance of Operating and Maintenance Buildings, Grounds, and Equipment
- Maintenance of Administrative Buildings, Grounds, and Equipment
- Operation and Maintenance of Electric Power Facilities
- Administration of Facility Maintenance

### *General Administration*

The General Administration function includes wages, salaries, and expenses incurred to perform and support administrative activities. The following sub-functions are under General Administration:

- Finance and Accounting
- Purchasing and Stores
- Real Estate Management
- Customer Relations
- Promotion
- Market Research
- Planning and General Engineering
- Preliminary Capital Project Planning
- Risk Management
- Safety
- Human Resources
- Legal

- Information Technology
- Office Management
- General Management
- General Function

Many General Administration expenses are indirect costs and are not directly associated with a specific mode and type of service. Transit agencies must allocate these costs among modes and types of services using reasonable cost allocation approaches. Please see USOA Appendix A, “Cost Allocation Handbook,” for more information on cost allocation.

### Operating Expense Object Classes

Object classes are specific groups of expenses that the USOA defines. The NTD uses the following object classes for Full Reporters:

- Labor (5010)
  - Operators’ Salaries and Wages (5011)
  - Operators’ Paid Absences (5012)
  - Other Salaries and Wages (5013)
  - Other Paid Absences (5014)
  - Fringe Benefits (5015)
- Services (5020)
- Materials and Supplies (5030)
  - Fuel and Lubricants (5031)
  - Tires and Tubes (5032)
  - Other Materials and Supplies (5039)
- Utilities (5040)
- Casualty and Liability Costs (5050)
- Taxes (5060)
- Purchased Transportation Expenses (5100)
  - Purchased Transportation in Report (5101)
  - Purchased Transportation Filing Separate Report (5102)
- Miscellaneous Expenses (5090)
- Americans with Disabilities Act of 1990-Related Expenses (5910)

### *Labor*

Labor (5010) expenses arise from the performance of work by employees. Labor expenses include pay and allowances that employees receive for work they perform.

Transit agencies should not include non-agency employee salaries under labor expenses. Agencies should report the expenses for work performed by employees of outside organizations under Services (5020). There are five categories for Labor (5010):

- Operators' Salaries and Wages (5011)
- Operators' Paid Absences (5012)
- Other Salaries and Wages (5013)
- Other Paid Absences (5014)
- Fringe Benefits (5015)

Salaries and wages include the cost of labor, excluding paid absences and fringe benefits, for the transit agency's employees.

Paid absences include vacation leave, sick time, and other paid time off not contingent on a specific event outside the control of the transit agency for its employees. FTA requires transit agencies to report salaries and wages and paid absences separately for the operators and the non-operators (other).

Fringe benefits are the expenses for employment benefits or services that an agency provides to its employees in addition to basic wages. Typical benefits include costs related to providing or making contributions to the following:

- Employment taxes
- Retirement plans
- Pension plans
- Medical plans
- Dental plans
- Life insurance and short-term disability plans
- Unemployment insurance
- Workers' compensation insurance
- Uniform and work clothing allowances (typically for drivers and security personnel)
- Tool allowances for mechanics

Some accounting systems do not track fringe benefit costs by function. In these cases, agencies must allocate fringe benefit expenses to the functions.

See USOA 4.1, "Labor," for additional information about the object classes that are categorized as Labor.

### *Services*

Services (5020) are the expenses for labor and other work that outside organizations provide. Usually, services from an outside organization are a substitute for in-house employee labor. The Services object class includes

- Management services
- Professional services
- Advertising services
- Temporary labor services of personnel who are not employees of a transit agency, the governmental body, or the multifunctional organization

Some transit agencies are part of a department of the State or local government, or a part of a multifunctional organization. Because these transit agencies are a part of one larger organization, these transit agencies must report expenses for employees from outside departments under Salaries and Wages and Fringe Benefits, in the Labor (5010) object class, just as they would for employees within their own department—not under the Services object class.

### *Materials and Supplies*

Materials and Supplies (5030) are expenses a transit agency incurs for tangible items intended for immediate use. Materials and Supplies includes

- Fuel and Lubricants (5031)
- Tires and Tubes (5032)
  - Please note that this includes tires and tubes that are purchased or leased.
- Other Materials and Supplies (5039)

For every mode except for VP and every type of service except for TX, the fuel and lubricant cost must be directly recorded and reported. Vanpool providers should record and report the fuel and lubricant cost if possible. Otherwise, they should estimate using the suggested procedure described in the “Asset Inventory Data Requirements” chapter of this manual. Fuel and lubricant costs are not used by TX.

### *Utilities*

Utilities (5040) covers payments made to utility companies for the purchase of energy or services, such as electricity, water and sewer, natural gas and other fuels for heating, internet service, telephone, and garbage collection.

Electricity used to propel revenue vehicles—either delivered directly to the vehicle via wires or rails or used to charge a vehicle’s battery—is reported under the Vehicle Operations function. All other uses of electricity are General Administration.

### *Casualty and Liability Costs*

Casualty and Liability Costs (5050) refers to the expenses a transit agency incurs for loss protection. If a transit agency is liable for someone’s loss, then the agency must report all applicable compensation under this object class. Casualty and Liability Costs includes:

- Physical damage insurance premiums
- Recovery of physical damage losses for public liability and property damage insurance premiums
- Insured and uninsured public liability and property damage settlement payouts and recoveries
- Other corporate insurance premiums (e.g., fidelity bonds, business records insurance)
- Self-insurance costs

All Casualty and Liability Costs are reported as General Administration.

### *Taxes*

Taxes (5060) are the charges and assessments levied against a transit agency by Federal, State, and local governments. Transit agencies must report any applicable

- Income taxes
- Property taxes
- Fuel and lubricant taxes
- Electric propulsion power taxes
- Vehicle licensing and registration fees

Transit agencies should not report sales or excise taxes on materials or service.

They also should consider tax rebates and reimbursements as credit offsets to expenses in the Taxes object class.

### *Purchased Transportation Expenses (Contracted Service)*

Transit agencies must report the expenses for purchased services. Purchased Transportation Expenses (5100) are the expenses the transit agency paid PT, TN, and

TX providers (sellers) to operate service for the transit agency. There must be a contract following NTD criteria as described in the section “*Purchased Transportation (PT) Types of Service*” to report service as purchased transportation.

Agencies only report the money they pay to the PT, TN, or TX service providers under the Purchased Transportation Expenses object class. This includes fare revenues retained by the providers.

This expense object class does not include:

- Expenses that a transit agency has no obligation to pay.
- Expenses a transit agency incurred to support the purchased transportation services (e.g., salaries and wages of transit agency personnel overseeing the contract). The agency must report these operating costs in the appropriate expense object classes and functions.
- Depreciation and lease costs for vehicles and facilities. The transit agency must report these costs as reconciling items on Form F-40.

PT, TN, and TX providers must furnish the reporting agency with a breakdown of purchased transportation expenses into five functions:

- Vehicle Operations,
- Vehicle Maintenance,
- Facility Maintenance,
- General Administration, and
- Operating Lease Expenses.

PT, TN, and TX providers are required to use USOA definitions to report actual expenses in each of the five functions.

If a transit agency contracts with a for-profit service contractor, the agency pays more than the service contractor spends to provide the service. The excess is the contractor’s profit.

The transit agency must report what it pays the contractor — the contractor’s operating costs plus the contractor’s profit — when the agency reports its total operating expenses. Therefore, contractors must allocate their profit among the five functions when they provide the totals for the five functions. The following exhibit illustrates how contractors should allocate their profits.

**Exhibit 30: Full Reporter Agencies: Accounting for Contractor's Profit**

**Example:** Coastal Nebraska Transit (CNT) contracts with Ludwig Enterprises to provide Demand Response service. CNT paid Ludwig Enterprises \$1,050,000 for the service.

*CNT reports to the NTD and files an Annual Report. Because CNT contracts the Demand Response service, Ludwig Enterprises must provide CNT with its operating expenses broken into the five functions.*

*Ludwig Enterprises recorded its total expenses of \$1,000,000 according to the USOA definitions as*

- *Vehicle Operations, \$400,000*
- *Vehicle Maintenance, \$300,000*
- *Facility Maintenance, \$50,000*
- *General Administration, \$200,000*
- *Operating Lease Expenses, \$50,000*

*Ludwig Enterprises added a profit of \$50,000 to these expenses in its invoices to CNT. CNT, therefore, paid Ludwig Enterprises \$1,050,000 (\$1,000,000 + \$50,000). How should Ludwig Enterprises allocate its profit across its expenses?*

**Solution:** *Ludwig Enterprises must allocate the profit of \$50,000 among the five functions.*

*First, Ludwig Enterprises must determine the percentage of the \$1,000,000 for each function.*

Function	Calculation of Percentage	Percentage of Total Expenses
<b>Vehicle Operations</b>	\$400,000 / \$1,000,000	40.0%
<b>Vehicle Maintenance</b>	\$300,000 / \$1,000,000	30.0%
<b>Facility Maintenance</b>	\$50,000 / \$1,000,000	5.0%
<b>General Administration</b>	\$200,000 / \$1,000,000	20.0%
<b>Operating Lease Expenses</b>	\$50,000/\$1,000,000	5.0%

*Now, Ludwig Enterprises must distribute the \$50,000 of profit across the functions using the above percentages.*

Function	Calculation of Additional Expense	Additional Expense
<b>Vehicle Operations</b>	$\$50,000 \times 40.0\%$	\$20,000
<b>Vehicle Maintenance</b>	$\$50,000 \times 30.0\%$	\$15,000
<b>Facility Maintenance</b>	$\$50,000 \times 5.0\%$	\$2,500
<b>General Administration</b>	$\$50,000 \times 20.0\%$	\$10,000
<b>Operating Lease Expenses</b>	$\$50,000 \times 5.0\%$	\$2,500

*Finally, Ludwig Enterprises must add the allocated profits to the operating expense functions and report to CNT the total amounts of expenses, by function, as follows:*

Function	Calculation of Total Expenses	Total Expenses for Contractor
<b>Vehicle Operations</b>	$\$400,000 + \$20,000$	\$420,000
<b>Vehicle Maintenance</b>	$\$300,000 + \$15,000$	\$315,000
<b>Facility Maintenance</b>	$\$50,000 + \$2,500$	\$52,500
<b>General Administration</b>	$\$200,000 + \$10,000$	\$210,000
<b>Operating Lease Expenses</b>	$\$50,000 + \$2,500$	\$52,500

Many purchased transportation service contracts have penalty provisions for service not provided according to standards set by the transit agencies. These penalty provisions (or sometimes called liquidated damages) apply to areas such as scheduled trips not operated, arrival and departure times operated much later than scheduled, poor adherence to maintenance schedules for vehicle inspections and cleaning.

Generally, the transit agencies apply these penalty provisions as deductions to the invoices submitted by contractors. For example, a contractor may submit a monthly invoice to transit agency for \$500,000 but has incurred penalties of \$5,000. The transit agency will pay the contractor \$495,000 — the total invoice (\$500,000) less the penalties (\$5,000).



The transit agency must report what it pays the contractor — the contractor's operating costs plus the contractor's profit less the penalty deductions— when the agency reports its total operating expenses. Therefore, transit agency must allocate penalty deductions among the five functions when they report the totals for the five functions. The following exhibit illustrates how transit agencies should allocate the penalty deductions.

### Exhibit 31: Full Reporter Agencies: Accounting for Penalty Provisions

**Example:** Happy Transit (HT) contracts with Kelly Transit to provide Motor Bus (MB) service. Kelly Transit invoiced HT \$1,000,000 for the MB service that it operated. Kelly Transit incurred \$40,000 penalty deductions. Therefore, HT paid Kelly Transit \$960,000 for the service.

*HT reports to the NTD and files an Annual Report. Because HT contracts the bus service, Kelly Transit must provide HT with its operating expenses and profit broken into the five functions.*

*Kelly Transit reported its total expenses and profit of \$1,000,000 to HT according the USOA definitions as*

- *Vehicle Operations, \$500,000*
- *Vehicle Maintenance, \$200,000*
- *Facility Maintenance, \$50,000*
- *General Administration, \$150,000*
- *Capital Leasing, \$100,000*

*HT imposed \$40,000 of penalty deductions on Kelly Transit. How should HT allocate the penalty deductions across Kelly Transit's expenses?*

**Solution:** *HT must allocate the penalty of \$40,000 among the five functions.*

*First, HT must determine the percentage of the \$1,000,000 for each function.*

Function	Calculation of Percentage	Percentage of Total Expenses
<b>Vehicle Operations</b>	\$500,000 / \$1,000,000	50.0%
<b>Vehicle Maintenance</b>	\$200,000 / \$1,000,000	20.0%
<b>Facility Maintenance</b>	\$50,000 / \$1,000,000	5.0%
<b>General Administration</b>	\$150,000 / \$1,000,000	15.0%
<b>Capital Leasing</b>	\$100,000/\$1,000,000	10.0%

Now, HT must distribute the \$40,000 of penalty deductions across the functions using the above percentages.

Function	Calculation of Penalty Deduction	Reduced Expense
<b>Vehicle Operations</b>	$\$40,000 \times 50.0\%$	\$20,000
<b>Vehicle Maintenance</b>	$\$40,000 \times 20.0\%$	\$8,000
<b>Facility Maintenance</b>	$\$40,000 \times 5.0\%$	\$2,000
<b>General Administration</b>	$\$40,000 \times 15.0\%$	\$6,000
<b>Operating Lease Expenses</b>	$\$40,000 \times 10.0\%$	\$4,000

Finally, HT must subtract the allocated deductions to the operating expenses and report the total amounts of expenses, by function, as follows:

Function	Calculation of Total Expenses	Total Expenses for Contractor
<b>Vehicle Operations</b>	$\$500,000 - \$20,000$	\$480,000
<b>Vehicle Maintenance</b>	$\$200,000 - \$8,000$	\$192,000
<b>Facility Maintenance</b>	$\$50,000 - \$2,000$	\$48,000
<b>General Administration</b>	$\$150,000 - \$6,000$	\$144,000
<b>Operating Lease Expenses</b>	$\$100,000 - \$4,000$	\$96,000

### *Reporting Separately*

Typically, only the transit agency purchasing the service (the buyer) reports expenses for purchased transportation. However, in limited cases, the buyer and the seller file separate NTD Annual Reports with this data. In these cases, the buyer must report the funds spent on operations and capital.

The USOA addresses the concern of double-reporting financial data with the object class 5102, Filing Separate Report. This object class enables the buyer to report the costs of the seller that files separately and ensures the expenses are not double-counted.

### *Miscellaneous Expenses*

Miscellaneous expenses (5090) are expenses the USOA does not classify in other expense object classes. Miscellaneous expenses include

- Dues and subscriptions
- Travel and meeting expenses
- Bridge, tunnel, and highway tolls
- Entertainment expenses
- Charitable donations
- Fines and penalties
- Bad debt expense

### *Americans with Disabilities Act of 1990 Related Expenses (Complementary Paratransit) (5910)*

Transit agencies must identify the portion of total expenses for the DR modes directly related to operating complementary paratransit services in compliance with the ADA requirements. If the DR mode also serves non-ADA passengers, the agencies may estimate ADA related expenses using a reasonable approach, such as the proportion of ADA trips to total trips.

## **Operating Expenses: USOA Object Classes — Reconciling Items (Form F-40)**

Transit agencies treat reconciling items (5200) based on their accounting system. Accounting practices vary because of local ordinances on accounting treatments. Transit agencies use reconciling items on the NTD Annual Report in order to provide an overall operating expense total that is consistent with locally published reports.

Full Reporter agencies must report applicable reconciling items in the following object classes:

- Interest Expenses (5210)
- Operating Lease Expenses (5220)
- Capital Leases (5230)
- Related Parties Lease Agreement (5240)
- Voluntary Non-Exchange Transactions (5250)
- Depreciation (5260)
- Amortization of Intangibles (5270)
- Extraordinary and Special Items (5280)

- Expenses related to extraordinary and special items are reported in this category. For additional information, please see USOA 4.10.8, “Extraordinary and Special Items” or, in this manual, “[Directly Generated Funds: Extraordinary and Special Items](#)” (above).
- Other Reconciling Items (5290)
- ADA Related Reconciling Items (5920)
  - Transit agencies must identify the portion of total reconciling expenses for the DR modes directly related to operating complementary paratransit services in compliance with the ADA requirements. Agencies may estimate ADA related reconciling expenses using a reasonable approach, such as the proportion of ADA trips to total trips, when allocating reconciling items between ADA and non-ADA service.

### **Funds Applied and Funds Not Applied**

There are two types of expenditures for reconciling items:

- Funds Applied
- Funds Not Applied

#### *Funds Applied*

Funds applied are costs that a transit agency incurs when there is a monetary transaction to cover the expense. For example, agencies must pay for interest expenses, leases, and rentals.

#### *Funds Not Applied*

Funds not applied means that there is not a transfer of money. Typically, these are values that use accounting principles, such as depreciation of vehicles and amortization of intangibles.

### **Non-Public Transportation Expenses**

Costs that are not incurred by providing public transportation service belong in Other Reconciling Items. This would include costs such as charter service, school bus service, sightseeing service, or disaster evacuation.

## USOA Object Classes: Financial Statement (Form F-60)

Full Reporting agencies with certain organization types must report assets and liabilities on the Annual Report. The following organization types must report this data.

### Exhibit 32: Organization Types that Report Assets and Liabilities

- Independent public agency or authority for transit services
- Subsidiary unit of a transit agency, reporting separately
- Other Publicly Owned or Privately Chartered Corporation
- Other

## Current Assets

Current Assets (1100), also known as short-term assets, are cash and other resources that agency can readily convert to cash, sell, or consume within one year. Applicable transit agencies must report the following current assets on the Annual Report:

- Cash and Cash Equivalents (1110)
- Accounts Receivable (1120)
- Inventory (1130)
- Prepaid Expenses (1140)
- Current Investments and Current Portions of Long-Term Investments (1150)
- Other Current Assets (1190)

### *Cash and Cash Equivalents*

Cash and Cash Equivalents (1110) include short-term, highly liquid investments that the agency can readily convert to known amounts of cash for the liquidation of transit agency abilities, including special deposits for which a current liability exists. Cash and cash equivalents include the cash, working funds, special deposits, and temporary cash investments. See USOA 7.1.1.1, “Cash and Cash Equivalents,” for additional information.

### *Accounts Receivable*

Accounts Receivable (1120) are amounts owed to the transit agency by other parties. It includes trade receivables, notes, acceptances receivable, and receivables from officers, employees, affiliates, and others. See USOA 7.1.1.2, “Accounts Receivable,” for additional information.

### *Inventory*

Inventory (1130) includes the cost of unapplied materials and supplies such as tools, repair parts, and fuel. The primary basis of accounting for inventory is cost, or price paid to acquire the inventory. Cost includes the sum of applicable expenditures incurred in bringing the inventory to its existing condition and location. This generally includes the cost of all raw materials and operating supplies including tools, maintenance and repair parts, fuel, etc. The cost includes all specifically assignable transportation charges incurred in obtaining the delivery of such materials and supplies upon the premises of the carrier, including loading and unloading. The cost also includes sales and excise taxes but does not include taxes on fuel and lubricants. Transit agencies generally value inventory using one of the following three methods:

- First-In, First-Out Method (FIFO)
- Last-In, First-Out Method (LIFO)
- Weighted Average Method

See USOA 7.1.1.3, “Inventory,” for additional information.

### *Prepaid Expenses*

Prepaid Expenses (1140) arise when the transit agency makes a payment for goods or services to be received in the future. Prepaid expenses for goods or services to be received within one year of payment are current assets. However, they are not current in the sense that they will be converted into cash but in the sense that, if not paid in advance, they would require the use of current assets. Prepaid expenses for goods or services to be received later than one year after payment are considered and reported as noncurrent assets. See USOA 7.1.1.4, “Prepaid Expenses,” for additional information.

### *Current Investments and Current Portions of Long-Term Investments*

Current, or short-term, investments are investments made by the transit agency that can be converted into cash within one year. These investments are recorded at book value and must be readily convertible into cash. The agency also recognizes current portions of noncurrent investments as current assets. See USOA 7.1.1.5, “Current Investments and Current Portions of Long-Term Investments,” for additional information.

### *Other Current Assets*

Other Current Assets (1190) include other resources that are readily converted to cash, such as installment or deferred accounts, the value of the current portion of a prefunded lease, and Federal grants and taxes receivable within the year.

## Noncurrent Assets

Noncurrent Assets (1200), also known as long-term or fixed assets, are resources that the agency expects to provide benefit for longer than one year. Applicable transit agencies must report the following noncurrent assets on the Annual Report:

- Capital Assets (1210)
- Intangible Assets (1220)
- Capital Lease Receivable (1230)
- Special Funds (1240)
- Work in Progress (1250)
- Investments (1260)
- Other Noncurrent Assets (1290)

### *Capital Assets*

Capital Assets (1210) include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that have useful lives over one year. Value of the capital assets includes the capitalized expenses associated with that asset which typically include acquisition costs and improvement costs and are adjusted for depreciation and asset impairment. See USOA 7.1.2.1, “Capital Assets,” for additional information.

### *Intangible Assets*

Intangible Assets (1220) are not physical in nature. Examples of intangible assets include software, air rights, easements, water rights, timber rights, patents, and trademarks. In some cases, the agency may capitalize pollution remediation outlays in the financial statements, subject to certain limitations. See USOA 7.1.2.2, “Intangible Assets,” for additional information.

### *Capital Lease Receivable*

A lease is considered a capital lease if it meets any of the following four criteria at its inception (the earlier of the date of the lease agreement or commitment):

- Transfer of ownership
- Bargain purchase option
- Lease term
- Minimum lease payments

The lessor (the transit agency that owns the asset being leased) reports the capital lease as a noncurrent receivable in the amount of the sum of the minimum lease payments, net of executory costs (e.g., maintenance, taxes, and insurance) and the residual value. However, the agency reports capital lease payments that it expects to receive within one year under Accounts Receivable. Lease payments received by the lessor agency reduce the capital lease receivable and the agency reports them as Other Agency Revenues for the reporting period.

The lessee (the transit agency that is leasing the asset) will initially measure the capital lease asset and capital lease obligations. Lessees do not report capital lease receivables.

See USOA 7.1.2.3, “Capital Lease Receivable,” for additional information.

### *Special Funds*

Special Funds (1240) include cash and near cash items whose use is restricted to satisfying a specific class of transit agency’s long-term obligations. It includes capital asset, insurance reserve, sinking and other special funds. See USOA 7.1.2.4, “Special Funds,” for additional information.

### *Work in Progress*

Work in Progress (1250) covers labor, material, and overhead amounts applied to projects not yet completed or placed in service. Projects may be capital projects for use by the transit agency or work for others for which the transit agency will be reimbursed.

### *Investments*

This covers investments of transit agency funds in the operation of other entities for purposes other than the temporary investment of surplus cash. It also includes investments and advances and reserve for revaluation of investments. Investment and advance amounts include the book value of the transit agency's investments in securities issued or assumed by companies and the notes of companies and persons maturing more than one year from date of issue. This also includes the cash surrender values of insurance policies carried on the lives of officers and employees when the transit agency is beneficiary of such policies. Advances to companies and individuals not subject to current settlement, including accrued interest on such advances when not subject to current settlement, are also considered investments.



### *Other Noncurrent Assets*

Other noncurrent assets (1290) are resources that the agency expects to provide benefit for longer than one year that are not provided for in the above object classes.

### **Deferred Outflows of Resources**

Deferred outflows of resources represent a consumption of a transit agency's net assets that is applicable to a future period, e.g., pre-paid insurance. Deferred outflows of resources are reported separately from assets.

### **Current Liabilities**

Current liabilities (2100) (also known as short-term liabilities) are estimated or accrued debts or obligations that are due within one year. The agency reasonably expects their liquidation to require the use of current assets (e.g., cash and cash equivalents) or the creation of other current liabilities (e.g., short-term bank loans). Current liabilities may arise from regular business operations (e.g., accounts payable) or to meet cash needs through borrowings (e.g., short term notes payable).

Transit agencies must report the following current liabilities:

- Current Accounts Payable (2110)
- Short-term Debt and Current Portions of Long-Term Debt (2120)
- Accrued Liabilities (2130)
- Other Current Liabilities (2190)

### *Accounts Payable*

Accounts payable are the amounts payable to others for materials and services received, including use of property, matured rents, amounts due to public authorities, amounts of payable judgments, current accounts with officers and employees, and personal injury and property damage claims. See USOA 7.3.1.1, "Current Accounts Payable," for additional information.

### *Short-Term Debt and Current Portions of Long-Term Debt*

Short-Term debt covers obligations to repay borrowings for periods of less than one year and current maturities of long-term debt. Monies received to cover debt expenses are considered a financing mechanism and the agency does not report them as a source of revenue.

### *Accrued Liabilities*

Accrued Liabilities (2130) represent expenses recognized or incurred but not yet paid. Accrued liabilities include interest, wages, taxes, and pension liabilities. See USOA 7.3.1.3, “Accrued Liabilities,” for additional information.

### *Other Current Liabilities*

Other Current Liabilities (2190) cover miscellaneous obligations of the transit agency due within one year of the current period ending date and not included in the above object classes.

### **Noncurrent Liabilities**

Noncurrent liabilities (2200) (also known as long-term liabilities) represent future expenditures associated with current obligations that are not payable within the current reporting year.

Transit agencies must report the following noncurrent liabilities:

- Long-Term Debt (2210)
- Noncurrent Accounts Payable (2220)
- Capital Lease Obligations (2230)
- Long-term Pension Liabilities (2240)
- Estimated Liabilities (2250)
- Other Noncurrent Liabilities (2290)

### *Long-Term Debt*

Long-Term Debt (2210) includes obligations of the transit agency due after one year from the current fiscal year ending date and evidenced by formal long-term debt instruments (e.g., equipment obligations, bonds). Monies received to cover debt expenses are considered a financing mechanism and agencies do not report them as a source of revenue. Long-term debt includes equipment obligations, bonds, receivers and trustees’ securities and long-term construction liabilities. See USOA 7.3.2.1, “Long-Term Debt,” for additional information.

### *Noncurrent Accounts Payable*

This object class includes long-term obligations of the transit agency evidenced by open accounts and notes rather than by more conventional long-term debt instruments (e.g., equipment obligations, bonds). This includes the amount received from individuals and

companies, whether evidenced by notes or open accounts, including interest accrued when such expenses are not subject to current settlement.

### *Capital Lease Obligations*

The lessee (i.e., the transit agency that is leasing the asset) will initially measure the capital lease asset and capital lease obligation at an amount equal to the present value, at the beginning of the lease term, of minimum lease payments during the lease term, excluding executory costs (e.g., insurance, maintenance, and taxes). For example, an agency that leases a bus for a lease term of ten years will calculate the present value of the ten annual lease payments and record this value as a noncurrent asset. If the agency cannot determine the minimum lease payments, the agency will make an educated estimate of the amount. If the present value of the minimum lease payments is greater than the fair value of the leased property at the beginning of the lease term, the agency will record the fair value as the capital lease asset and capital lease obligation. The agency amortizes capital leases not involving land in a manner consistent with the lessee's normal depreciation method. See USOA 7.3.2.3, "Capital Lease Obligations," for additional information.

### *Long-Term Pension Liabilities*

Long-Term Pension Liabilities (2240) represent Pensions or Other Post-Employment Benefits liabilities that are recognized in the transit agency's financial statements.

### *Estimated Liabilities*

Estimated Liabilities (2250) represent recognition of probable future charges that result from prior acts. An example of an estimated liability is uninsured public liability and property damage losses. Uninsured public liability and property damage losses are the estimated amounts required to pay settlements for injuries and damages to the person or property of others which are not covered by outside insurance.

### *Other Noncurrent Liabilities*

Other Noncurrent Liabilities (2290) cover the amount of long-term obligations not provided for in the above object classes and maturing more than one year from the current period ending date. This includes executed or assumed items, such as real estate mortgages, assessments for public improvements, receipts outstanding for long-term obligations and other obligations maturing more than one year from the reporting date. Other noncurrent liabilities include deferred credits, which include credit balances in suspense accounts

that cannot be entirely cleared and disposed of until additional information is received, and other items of a deferred nature.

### **Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of a transit agency's net assets that is applicable to a future period, e.g., prepayment of the next fiscal year's taxes. Deferred inflows of resources are reported separately from liabilities.

### **Net Position**

Net position (3000) is typically known as the difference between assets, deferred outflows or inflows of resources and liabilities and is an indicator of an agency's financial position at a point in time. The net position of a transit agency typically includes the net investment on capital assets, restricted funds for capital projects, reserves or contingencies, unrestricted funds and accumulated earnings or losses.

## SERVICE DATA REQUIREMENTS

### **Service Supplied**

*An overview of the data associated with service that transit agencies schedule and operate*

### **Service Consumed**

*A summary of data points for passenger use of service*

### **Service Operated**

*Definitions and requirements of peak service and directional route miles*

### **Monthly Ridership Reporting (Form MR-20)**

*An explanation of data points required for monthly reporting on Form MR-20*

### Service Supplied

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Transit agencies must report actual service data on services provided during the fiscal year. The following sections review the service data that agencies must provide on their Annual Reports.

### Revenue Service

A transit vehicle is in revenue service when it is providing public transportation and is available to carry passengers. Non-public transportation activities, such as exclusive school bus service and charter service are not considered revenue service. Revenue service includes both fare and fare-free services.

Agencies that provide transit service report revenue service data, such as

- Actual revenue hours
- Actual revenue miles

### Actual Vehicle Revenue, Passenger Car Revenue, and Train Revenue Hours and Miles

Actual Vehicle Revenue Hours (VRH) and Actual Vehicle Revenue Miles (VRM) are figures that take into account the hours and miles vehicles travel while in revenue service. Revenue hours for conventional scheduled services include

- Running time
- Layover/recovery time

Revenue miles include the distances traveled during running time and layover/recovery time.

Running time is the time it takes a transit vehicle to travel from the beginning to the end of a transit route. A transit agency's passenger timetable typically shows the running times for trips it operates.

Usually, agencies schedule layover/recovery time at the end of each trip. Transit agencies use this time to provide the operator a break or to give the operator an opportunity to get service back on schedule if it was running late. Layover includes the time to turn a train around at the end of a line, and the delay time needed to depart at a desired departure time. Layover time typically ranges from 10 to 20 percent of the running time.

VRM and VRH exclude the miles and hours related to

- Deadhead time
- Operator training
- Maintenance testing
- Other non-revenue uses of the vehicles

There are two different types of measures of VRH and VRM for rail service: train revenue hours/miles and passenger car revenue hours/miles. Agencies report hours and miles for each passenger car. For example, a train with four passenger cars traveling one mile would be four passenger car revenue miles. For Diesel Multiple Unit (DMU) trains, each passenger unit is considered a separate passenger car, even if the units are never separated in practice.

For Demand Response (DR) service, FTA uses a different definition of revenue service. For DR service, revenue time includes all travel 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 or have interruptions in service such as lunch breaks or vehicle fueling and servicing.

For Commuter Rail (CR) and Alaska Railroad (AR) modes, do not include locomotive miles and hours when reporting passenger car miles and hours.

## Deadhead

When transit vehicles are deadheading, they operate closed-door and do not carry passengers. Deadhead includes

- Leaving or returning to the garage or yard facility to or from the starting or ending point of revenue service
- Changing routes
- When the driver does not have the duty to carry passengers

Deadhead does not include

- Revenue service
- Additional activities, such as
  - Charter service
  - School bus service
  - Operator training
  - Fueling
  - Maintenance testing

For fixed route services, deadhead includes the miles and hours when a vehicle is not available to the public and is traveling to its first publicly advertised stop.

For non-fixed route services, deadheading can involve travel from:

- The garage to the dispatching point
- The last passenger drop-off to the dispatching point
- The last passenger drop-off to the garage
- The dispatching point to the garage

The dispatching point is defined as the location where a driver receives his or her schedule to provide revenue service.

Deadhead does not include fueling or lunch breaks. Some transit agencies do not have fueling facilities at their maintenance facilities or parking lots. In these cases, drivers may fuel vehicles on the way back to the garage. Some operators travel to lunch between a drop off and the next pick up. Transit agencies should not report the time or miles drivers spend fueling vehicles or traveling to and from lunch.

FTA may review certain services to determine whether they should be reported as revenue or deadhead.

Only Full Reporters report deadhead data. Full Reporters do not report deadhead for the Vanpool (VP) mode or the Taxi (TX) and Transportation Network Company (TN) types of service.

### Actual Service Data

Actual service data are the statistics of the services actually provided during the fiscal year of the transit agency. Actual service data excludes scheduled service that did not occur (e.g., missed trips, service interruptions due to strikes, emergency shutdowns, etc.).

Agencies collect this data and report on an annual or monthly basis, depending on reporter type.

For agencies that operate Vanpools, there may be times when passengers fail to report data for VRM and VRH for certain trips. If this occurs, please contact the assigned NTD analyst.



### **Actual Vehicle Hours and Miles**

Actual vehicle hours and miles are the hours and miles that vehicles travel while in revenue service plus deadhead hours. Actual vehicle hours and miles exclude the hours and miles from the following activities:

- Charter service
- School bus service
- Operator training
- Fueling and lunch breaks
- Maintenance testing

Transit agencies must collect and report actual service data for the fiscal year of the Annual Report. The NTD refers to actual annual service data as an agency's annual totals. Annual totals include all service that a transit agency actually provides during the year. Therefore, annual totals include both typical and atypical service as described in the [“Scheduled Service”](#) section of this chapter.

All agencies must record actual miles and hours and revenue miles and hours. It is important for agencies to understand the differences between actual miles and hours and revenue miles and hours to ensure they do not mistakenly include incorrect data as revenue service. Full Reporters must provide both actual vehicle data and actual revenue service data.

### **Actual Passenger Car Hours and Miles**

Actual passenger car hours and miles are the hours and miles that passenger cars travel while in revenue service and while deadheading. Actual passenger car hours and miles include the hours and miles during layover and recovery time but exclude the hours and miles from the following activities:

- Charter services
- Operator training
- Fueling
- Vehicle maintenance testing

**Actual Train Hours and Miles** Actual train hours and miles are the hours and miles that trains travel while in revenue service plus deadhead hours.

Actual train hours and miles include hours from layover and recovery time but exclude hours and miles from the following activities:

- Charter services
- Operator training
- Vehicle maintenance testing

The following exhibits provide common examples for each data type and show what activities agencies should include under revenue miles and hours.

**Exhibit 33: Miles and Hours for Bus (MB, CB, RB) Services**

Activity	Actual Vehicle Hours	Actual Vehicle Miles	Vehicle Revenue Hours	Vehicle Revenue Miles
Bus travels (deadheads) from dispatching point to start of a route.	Yes	Yes	No	No
Bus travels its route in scheduled revenue operation. Passengers board the vehicle.	Yes	Yes	Yes	Yes
Bus travels its route in scheduled revenue operation. No passengers board the vehicle.	Yes	Yes	Yes	Yes
Bus arrives at the end of a route, incurs layover. Passengers can board during layover.	Yes	N/A	Yes	N/A
Bus arrives at the end of a route, incurs layover. Passengers cannot board during layover.	Yes	N/A	Yes	N/A
Bus arrives at the end of the route, parks, and goes out of service. Resumes service in PM peak.	No	No	No	No
Bus arrives at the end of the route, travels (deadheads) to a storage lot, and parks.	Yes	Yes	No	No
Bus arrives at the end of the route, travels (deadheads) to another route to operate a scheduled trip. Passengers cannot board during deadhead.	Yes	Yes	No	No
Bus arrives at the end of the route, travels (deadheads) to the dispatching point.	Yes	Yes	No	No

Activity	Actual Vehicle Hours	Actual Vehicle Miles	Vehicle Revenue Hours	Vehicle Revenue Miles
Bus travels from the garage to another maintenance facility to perform routine maintenance.	No	No	No	No
Trip is terminated due to a collision with another vehicle, and the bus travels to a maintenance facility.	Yes	Yes	No	No
Bus travels from start to end of a route for training. Vehicle is not in service and does not board passengers.	No	No	No	No
Driver fuels the vehicle at a gas station.	No	N/A	No	N/A

#### Exhibit 34: Miles and Hours for Demand Response Services

Activity	Actual Vehicle Hours	Actual Vehicle Miles	Vehicle Revenue Hours	Vehicle Revenue Miles
Vehicle idles at the dispatching point.	No	N/A	No	N/A
Vehicle departs dispatching point to pick up a passenger.	Yes	Yes	No	No
Vehicle waits for a passenger at the pick-up point.	Yes	N/A	Yes	N/A
After a passenger drop-off, the vehicle departs to pick up another passenger with no passengers onboard.	Yes	Yes	Yes	Yes
Driver travels to a restaurant for lunch after the last passenger drop-off.	No	No	No	No
Driver eats his lunch at a restaurant.	No	N/A	No	N/A
Driver leaves restaurant to pick up passengers.	No	No	No	No
Vehicle transports passengers from a community center to a shopping mall.	Yes	Yes	Yes	Yes

Activity	Actual Vehicle Hours	Actual Vehicle Miles	Vehicle Revenue Hours	Vehicle Revenue Miles
Vehicle returns to the dispatching point with no passengers onboard.	Yes	Yes	No	No
Vehicle waits at the shopping mall until it is time to bring passengers back to the community center.	Yes	N/A	Yes	N/A
Driver fuels the vehicle at a gas station.	No	N/A	No	N/A

Transit agencies must report accurate, true statistics for Vehicle Revenue Miles (i.e., no estimates). The following exhibit describes how an agency should collect these data.

### Exhibit 35: Miles and Hours for Rail Services

Activity	Actual Vehicle Hours	Actual Vehicle Miles	Vehicle Revenue Hours	Vehicle Revenue Miles
Train travels (deadheads) from the yard to the station where the trip is scheduled to start.	Yes	Yes	No	No
Train departs from the yard and travels to an adjacent station. The transit agency states that the train is in revenue service; however, no passengers are allowed to board.	Yes	Yes	No	No
Train travels from beginning to end of the line carrying passengers.	Yes	Yes	Yes	Yes
Train completes trip, incurs layover time. Passengers cannot board during layover.	Yes	N/A	Yes	N/A
Train completes trip, lays over at a maintenance facility adjacent to the station. Passengers cannot board during layover.	Yes	Yes	Yes	Yes
Train completes trip, lays over. Passengers can board during layover.	Yes	N/A	Yes	N/A

Activity	Actual Vehicle Hours	Actual Vehicle Miles	Vehicle Revenue Hours	Vehicle Revenue Miles
Train departs from station A, breaks down at station B. Trip is terminated. Passengers alight at station B to board the next train. Trip operated from station A to station B.	Yes	Yes	Yes	Yes
Trip not operated beyond station B.	No	No	No	No
Train departs from station A, short turns at station B. Passengers alight at station B and board the next train. Trip operated from station A to station B.	Yes	Yes	Yes	Yes
Trip not operated beyond station B.	No	No	No	No
Train departs from station A, stops at station B, and then proceeds directly to the end of the line without any stops. Passengers onboard can only alight at Station B or at end station. Trip operated from station A to station B.	Yes	Yes	Yes	Yes
Trip operated nonstop beyond station B.	Yes	Yes	Yes	Yes
Train completes trip, deadheads to the end of another line for another trip.	Yes	Yes	No	No
In the transition from AM to midday service, the train parks at the end station and is out of service. Service will resume for PM peak.	No	N/A	No	N/A
In the transition from AM to midday service, the train travels (deadheads) to the yard.	Yes	Yes	No	No
Train travels for operators' training and no passengers are allowed to board.	No	No	No	No
Train travels from the yard to a maintenance facility.	No	No	No	No

### Vehicles Available for Annual Maximum Service

Vehicles Available for Annual Maximum Service (VAMS) is the number of revenue vehicles a transit agency has available to meet its annual maximum service requirement. VAMS include:

- Spares (revenue vehicles used to accommodate routine maintenance and repair operations, and to replace vehicles in scheduled service that breakdown or are involved in accidents)
- Vehicles in or awaiting maintenance

Transit agencies should include vehicles undergoing routine maintenance in the VAMS total. However, if an agency rehabilitates a vehicle and the rehabilitation requires extensive time before the vehicle can reenter revenue service, agencies should not include the vehicle in the VAMS total.

VAMS excludes vehicles awaiting sale and emergency contingency vehicles. Emergency contingency vehicles are inactive revenue vehicles that have reached the end of their useful life. Rather than requiring agencies to dispose of the inactive vehicles, FTA allows them to retain the vehicles to be used in the event of local emergencies (floods, earthquakes, etc.). FTA allows for this exception only if the vehicles are a part of an FTA-approved emergency contingency plan.

### Rail Mode Requirements

Transit agencies must report both passenger cars and locomotives for Commuter Rail (CR) modes. Agencies must report locomotives in VAMS, regardless of if they carry passengers in revenue service.

### Vehicles Operated in Annual Maximum Service

VOMS is the number of revenue vehicles an agency operates to meet the annual maximum service requirement. Agencies count their annual VOMS during the peak season of the year on the busiest day that they provide service. In most cases, this is the number of scheduled vehicles because most transit agencies have enough vehicles to operate the scheduled service. VOMS excludes atypical days or one-time special events for non-Demand Response modes.

**Exhibit 36: VOMS and VAMS: Non-Rail Modes**

<b>Non-Rail Modes</b>	<b>Demand Response and Vanpool</b>	<b>All Other Non-Rail Modes</b>
<b>VOMS</b>	The largest number of vehicles in revenue service at any one time during the reporting year (includes atypical service).	The largest number of operated (usually scheduled) revenue vehicles in service at any one time during the reporting year (excludes atypical service).
<b>VAMS</b>	The largest number of vehicles in revenue service at any one time during the reporting year (includes atypical service) and all spare vehicles available at this time.	The largest number of revenue vehicles in service at any one time during the reporting year (excludes atypical service) and all the spare vehicles available to provide both typical and atypical service.

**Exhibit 37: VOMS and VAMS: Rail Modes**

<b>Rail Modes</b>	<b>Commuter Rail and Alaska Railroad</b>	<b>All Other Rail Modes</b>
<b>VOMS</b>	The largest number of passenger cars and locomotives operated (usually those scheduled for service) at any one time during the reporting year (excludes atypical service). Passenger cars and locomotives each count as a vehicle in this case.	The largest number of passenger cars (vehicles) operated (usually those scheduled for service) at any one time during the reporting year (excluding atypical service).
<b>VAMS</b>	The largest number of passenger cars and locomotives operated (usually scheduled for service) at any one time during the reporting year (excludes atypical service) and the total number of spare passenger cars and locomotives available to provide typical and atypical service. Passenger cars and locomotives each count as a vehicle in this case.	The largest number of passenger cars (vehicles) operated (usually scheduled for service) at any one time during the reporting year (excluding atypical service) and all spare passenger cars available to provide typical and atypical service.

### Scheduled Service

Full Reporters do not report scheduled service for the Taxi (TX) and Transportation Network Company (TN) types of service.

Scheduled service is the total service to be provided for picking up, transporting, and discharging passengers. Full Reporters provide these data using internal transit agency planning documents (e.g., run paddles and public timetables). Scheduled service does not consider service interruptions or special additional services.

### Scheduled Vehicle Revenue Miles and Passenger Car Revenue Miles

Full Reporters calculate scheduled VRM based on their scheduled service. Scheduled VRM does not include

- Deadhead
- Operator training
- Maintenance testing
- School bus and charter services
- Service interruptions
- Special additional services

**How to Report Average Daily Service** Full Reporters must provide average daily data for a weekday schedule, Saturday schedule, and Sunday schedule. Average daily data depends on whether services are fixed route or non-fixed route.

For non-fixed route and non-scheduled services (e.g., Demand Response (DR) and Vanpool (VP)), the average daily totals cover days the mode operates, including typical and atypical service.

For scheduled, fixed route services, such as Bus (MB), Commuter Bus (CB), Bus Rapid Transit (RB), and rail modes, the average daily totals correspond to a typical day of service. Agencies do not report the following in fixed-route schedules in the average day totals:

- One-time or limited events such as game day football shuttles, extra holiday shopper service, or a visit to the city by the President of the United States;
- Extra service agencies operate to meet demand, whether associated with a special event or not; or
- Severe inclement weather days such as hurricanes and snowstorms.



### *Typical Service Day*

The average daily schedule must cover the service that agencies operate on typical days (for fixed route services). Most transit agencies operate different schedules with seasonal variation, and agencies may add or delete certain routes during the year. The average daily schedules must account for the seasonal variation in service. Agencies must use a weighted average over the course of the year to report service that changes during the year.

A typical day is a day when a transit agency

- Operates its normal, regular schedule
- Does not provide extra service to meet demands for special events such as conventions, parades, or public celebrations
- Does not operate significantly reduced service because of unusually bad weather (e.g., snowstorms, hurricanes, tornadoes, earthquakes) or major public disruptions (e.g., terrorism)

Often, transit agencies operate their Sunday schedule on holidays that fall on Monday through Saturday. Agencies should include the data for these holidays under the day for the schedule that they operate (e.g., if operating on a Sunday schedule for a holiday on a Tuesday, the data would be included under Sunday).

### *Atypical Service Day*

Atypical service days occur when a transit agency does not operate its normal, regular schedule. Instead, the agency

- Provides extra service to meet demands for special events, such as conventions, parades, or public celebrations, or
- Operates significantly reduced service because of unusually bad weather (e.g., snowstorms, hurricanes, tornadoes, earthquakes) or major public disruptions (e.g., terrorism)

Full Reporters do not include atypical service in scheduled service data for non-Demand Response modes. Full Reporters must include atypical service data under Actual Annual Service Data totals for all service modes.

**Exhibit 38: Computing Average Daily Schedule Data: Bus**

**Example 1:** How do I compute the average weekday total of actual vehicle miles for MB service?

**Solution:** Determine the total actual vehicle miles for typical weekday operations and divide that number by the number of typical weekdays.

Data Element	Typical Weekday Operation	Atypical Weekday Operation	Total
<b>Total vehicle miles operated</b>	6,993,520	562,330	7,555,850
<b>Number of days</b>	230	20	250

*Average Weekday Total = Actual vehicle miles on typical weekdays / days that were typical weekdays =  $6,993,520 / 230 = 30,407$*

*\*Atypical weekdays are excluded from the actual vehicle miles and the number of days used to determine the Average Weekday Total.*

**Exhibit 39: Computing Average Daily Schedule Data: Demand Response**

**Example:** How do I compute the average weekday total of actual vehicle miles for DR service?

**Solution:** Determine the total actual vehicle miles and divide by the total number of days operated.

**Total vehicle miles operated:** 1,567,238

**Total Number of days:** 250

*Average Weekday Total = Actual vehicle miles / days =  $1,567,238 / 250 = 6,269$*

**Deviated Services**

Agencies may provide deviated or point deviated fixed route services. Full Reporters should not include deviations in their total scheduled revenue miles. In this case, actual Vehicle Revenue Miles will exceed total scheduled Vehicle Revenue Miles.

## Charter Service

Charter service, as defined by 49 CFR Part 604, does not meet the definition of public transportation. Therefore, transit agencies must exclude charter service from their revenue service data.

Full reporting transit agencies must report the total number of charter service hours they provided, including charter deadhead hours. These transit agencies report this value under a separate, charter service-specific total.

## School Bus Service

School bus service is not open to the public. Instead, the service serves students exclusively. Transit agencies may not report school bus service data to the NTD.

School bus service does not include additional trips, called school trippers, that a transit agency may operate on an existing route to meet the daily or seasonal demands of traveling students. Agencies should report school trippers as part of revenue service.

### Additional Full Reporter Requirement: School Bus Hours

Full reporting transit agencies must report the total number of school bus service hours they provided, including school bus deadhead hours. These transit agencies report this value under a separate, school bus service-specific total.

## Volunteer Service

Transit agencies should provide data for services using volunteer resources if they meet the following criteria:

- The volunteer driver is a part of the transit agency's regular service (e.g., the driver provides advanced notice to the dispatchers);
- There is an attempt to share a ride; and
- The transit agency keeps records for all public transit service according to the NTD reporting requirements.

The NTD analysts may request samples of data logs to determine if the volunteer service is eligible for NTD reporting.

Rural agencies that use volunteer resources report the following data points:

- Volunteer drivers—the number of volunteer drivers the agency has available.
- Personal vehicles in service—the number of personal vehicles routinely used by the agency. Personal Vehicles used for service are not included in any asset forms.

## Service Consumed

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### Unlinked Passenger Trips

UPT is the number of boardings on public transportation vehicles during the fiscal year. Transit agencies must count passengers each time they board vehicles, no matter how many vehicles they use to travel from their origin to their destination. If a transit vehicle changes routes while passengers are onboard (interlining), transit agencies should not recount the passengers. Employees or contractors on transit agency business are not passengers.

For the Demand Response (DR) mode, transit agencies must include personal care attendants and companions in UPT counts as long as they are not employees of the transit agency. This includes attendants and companions that ride fare free.

For Vanpool (VP) service, agencies generally must report the driver as a passenger and include the driver in UPT counts. In almost all cases, the Vanpool driver is unpaid and is traveling for personal reasons (e.g., work commuting, shopping). In the rare case when the driver is being employed as a driver and not traveling for personal reasons, then the driver should not be counted as a passenger.

For Ferryboat mode (FB), FTA has specific reporting rules when other transportation modes utilize the FB service. These other transportation modes may be public transit modes such as VP, or they may be private vehicles, such as automobiles. Transit agencies must report UPT for each vehicle occupant of these other transportation modes (including the driver), whether the other transportation mode is public or private.

### Additional Requirements for Full Reporters

Full Reporters must report both total UPT and UPT attributable to ADA requirements (e.g., complementary paratransit) for the DR mode. The total UPT should include UPT attributable to ADA requirements and sponsored service UPT.

For rail transit agencies, there is a difference between UPT and passengers entering the agency through fare turnstiles. Typically, rail agencies allow passengers to transfer from one train to another train without exiting the rail system. In these cases, the turnstile counts are always less than unlinked passenger counts because the turnstile counts do not include counts of passengers boarding multiple trains within the transit system.

### **ADA-Related Unlinked Passenger Trips**

ADA UPT is the number of passenger boardings on public transportation vehicles for complementary paratransit services (DR mode) associated with or attributed to the ADA compliance requirements. Transit agencies should include personal care attendants and companions in this ADA UPT total.

Note: Transit agencies should make sure to include the ADA UPT in Total UPT as well. Transit agencies should not include ADA UPT under Sponsored UPT. ADA-related UPT should not include any sponsored services.

Transit agencies report ADA data based on their ADA definition (e.g.,  $\frac{3}{4}$  of a mile or above and beyond minimum ADA requirements).

### **Sponsored Service**

Sponsored service is paid in whole or in part by a third party who, in many cases, handles trip arrangements. Common sponsored services include

- Medicaid
- Meals-On-Wheels
- Head Start
- The Arc of the United States
- Shelter workshops
- Independent living centers

FTA considers these services as public transportation if they are part of a coordinated human services transportation plan and there is an attempt to group rides. Local areas develop coordinated plans to identify transportation needs and assist individuals with disabilities, older adults, and people with low incomes. Transit agencies must include sponsored UPT in their total regular UPT.

### **Passenger Miles Traveled**

PMT is the sum of the distances each passenger traveled during the year.

For Ferryboat mode (FB), FTA has specific reporting rules when other transportation modes utilize the FB service. These other transportation modes may be other public transit modes such as VP, or they may be private vehicles, such as automobiles. Transit agencies must report PMT only once under FB, because the other public or private vehicle is not moving under its own power while aboard the ferry service.

### **PMT for New Reporters**

Transit agencies must collect and report PMT data using one of the methods described under the *Collecting Service Consumed Data* section below. However, a first-time reporter's fiscal year may have expired without collection of the correct data before it began reporting to the NTD. In this circumstance, first-year reporters must submit a waiver request for reporting PMT in which they propose a reasonable approach for estimating PMT.

### **Collecting Service Consumed Data**

**For special service consumed data collection considerations during the COVID-19 national public health emergency, please consult the [COVID-19 and NTD Reporting Guide](#).**

Transit agencies must report actual data on the Annual Report for all service data except UPT and PMT. Only Full Reporters report PMT data to the NTD. For these two data points, agencies may provide an estimate but only if the actual 100 percent data are not reliably collected and routinely processed. If an agency collects and routinely processes true UPT or PMT data, it must report the actual data on the Annual Report.

Transit agencies may collect data during the year by using drivers' logs, mobile data terminals, automatic passenger counters (APCs), manual passenger counters, and fareboxes. If a transit agency estimates UPT or PMT data, it must adhere to FTA requirements of estimation procedures, as described in the following sections.

### **100 Percent Counts of Unlinked Passenger Trips and Passenger Miles Traveled**

Transit agencies must perform and routinely process reliable 100 percent counts of UPT and PMT to report these data. Transit agencies are not required to report these data if either the transit agency does not routinely process these data, or it does not believe that the data are reliable.

Sometimes transit agencies performing 100 percent counts will miss passenger counts on some vehicle trips because of personnel problems or equipment failures. If these vehicle trips are 2 percent or less of the total, transit agencies may factor the data to

account for the missing trips. However, if the vehicle trips with missing data exceed 2 percent of total trips, agencies must have a qualified statistician approve the factoring method.

Transit agencies must sample annually for modes of service where 100% counts of UPT are not conducted. This FTA requirement applies to all agencies regardless of the type of service provided and the size of their primary UZAs.

Transit agencies must sample every year (one-year sampling cycle) if their services meet the following requirements:

- The agency directly operates the service;
- The agency serves a primary UZA with population of 500,000 more; and
- The agency has VOMS of 100 or more across all directly operated modes.

Transit agencies are permitted to sample every three years (three-year sampling cycle) for a mode and TOS if:

- The agency collects 100 percent counts of UPT every year for the mode and TOS; and
- One of the following conditions is met:
  - The agency directly operates all modes, and the total VOMS is less than 100;
  - The agency serves a primary UZA with population of less than 500,000; or
  - The TOS is purchased transportation.

### **Automatic Passenger Counters**

Some transit agencies use APCs for collecting UPT and PMT data through sampling or a 100 percent count. The use of APCs for NTD reporting requires FTA approval. If a transit agency fails to obtain FTA approval, FTA may not accept the reported APC-derived data.

FTA must approve the following for agencies to report APC data:

- APC benchmarking plan for the first year
- APC benchmarking plan every three years. The next benchmarking year is Report Year 2022.

Agencies are required to complete APC certifications on the same triennial cycle regardless of when in the cycle the APC was certified. For example, an APC that is first certified in 2021 must be recertified in 2022.

The APC benchmarking plan must include:

1. Validation of the APC data for UPT and PMT data against a *manual sample*:
  - a. Agencies operating 30 or fewer active vehicles must sample at least 15 trips.
  - b. Agencies with greater than 30 active vehicles should sample, at least, the larger of 15 trips or half of the number of APC equipped vehicles, up to 50 trips. These numbers represent the smallest acceptable sample. Agencies may perform larger samples at their discretion.
  - c. The trips sampled for the manual sample do not need to be randomly selected and can be spread out over any period of time within the same year. The sample should include heavy ridership trips and at least one trip per vehicle type and APC model. For rail systems, a trip is a one-way train trip. These systems are only required to manually sample one car per train and should compare the manual and APC counts on that car. Rail systems may station ride checkers on multiple cars per train at their discretion, but the sample will still count as just one train trip.
2. A description of the agency's APC system.
3. A description of agency's sampling procedures.
4. A list of trips that were flagged and rejected from the sample with explanations for each. The explanation cannot be that the trip was rejected because it was different from the manual data.
5. The percentage of trips that do not have valid APC data over the course of a typical year, either because the APC malfunctioned, the data were corrupted, the data failed a validation check, or for any other reason.
6. Descriptions of the differences (if any) in the set of distances between stops (e.g., interstop distances) the agency used to calculate PMT using manual and APC data. Ideally, the agency will use the same set of distances for both calculations.
7. The following metrics, both of which must be less than 5 percent:
  - a. Percent Difference of manual vs. APC UPT
  - b. Percent Difference of manual vs. APC PMT

Manual counts can be made using data collection staff or on-board cameras. To ensure accurate counts FTA recommends using a data collector at each door on heavily loaded



trips. APC data should be processed to correct for anomalies as it would be in the reporter's normal data collection process. The objective is to compare manually collected data with processed APC data and demonstrate that they are equivalent or that any differences are justifiable.

Transit agencies applying to use APC data must submit the benchmarking plan (and its results after implementation) to FTA for approval. If FTA rejects an agency's APC system, the agency should reexamine its APC data collection procedures, make any needed adjustments, perform any needed maintenance on the system, and retest. FTA expects the sampling process to take less than a month; this should allow agencies to retest before the end of the year, thus ensuring that an agency that encounters problems in its APC testing can nonetheless provide an uninterrupted set of data to the NTD. Agencies must also submit the results of the triennial benchmarking plans to FTA for approval.

Each mode and type of service must certify its APCs individually unless they share fleets.

If, at any time, an agency installs new and substantially different APC equipment, the APCs must be recertified.

### **Estimation Methods for Unlinked Passenger Trips and Passenger Miles Traveled**

Only Full Reporters report PMT data.

If 100 percent counts of UPT or PMT are not available and reliable, agencies must estimate and report UPT, or PMT based on statistical sampling. FTA requirements for sampling UPT and PMT for all modes and types of service are:

- Minimum confidence of 95 percent
- Minimum precision level of  $\pm 10$  percent

The required precision level ( $\pm 10$  percent) applies to the annual total data that an agency reports. For Full Reporters reporting data for average day schedules, the precision levels for an average day will be larger than  $\pm 10$  percent if the sample size for the annual total was designed to meet  $\pm 10$  percent exactly.

Transit agencies may use any data sampling technique that meets the 95 percent confidence and  $\pm 10$  percent precision levels. Transit agencies may use different sampling techniques for each mode and TOS. If a transit agency samples, it must follow the sampling technique exactly. Agencies may oversample, as long as the oversampling is selected randomly. However, agencies must not collect a smaller sample than the chosen sampling plan prescribes. Additionally, agencies must not change the number of trips in the sample, except to randomly oversample, or the approaches for selecting trips that comprise the sample.

A transit agency may use one or more of the following sampling plans, each discussed below:

- FTA-approved sampling methods, and/or
- Alternative sampling techniques

Transit agencies must retain sampling documentation in their records for at least three years. In many cases, agencies need this information during their Triennial Review.

### *FTA-Approved Sampling Methods*

To assist transit agencies with sampling, FTA has developed acceptable UPT and PMT sampling procedures for all modes. The [NTD Sampling Manual](#) includes definitions, sampling procedures, data recording procedures, annual report compilation, and sample selection information.

FTA issued the *NTD Sampling Manual* in 2009 to help transit agencies prepare sampling plans that are tailored to their operating environment. The manual covers the development of sampling plans for all modes. If data are not available for a particular mode, the manual provides default sampling templates. If data are available, then agencies may use customized sampling plans.

### *Alternative Sampling Methods*

Transit agencies may use any other procedure to sample UPT or PMT data, as long as the procedure meets FTA confidence intervals and is approved by a qualified statistician. In the NTD, sampling plans created by agencies or statisticians are referred to as *alternative sampling methods*.

A qualified statistician can ensure that a sampling plan meets FTA statistical sampling requirements. FTA does not prescribe specific statistician qualifications. Instead, transit agencies must ensure that statisticians are qualified. The statistician may be an in-house staff person with a working knowledge of, and an education or background in, statistics. The statistician also may be a hired consultant with appropriate qualifications.

FTA does not review or approve alternative sampling techniques. A qualified statistician must design the sampling technique to meet FTA confidence and precision levels.

Transit agencies must use this method to retain sampling documentation in their files. The documentation should include

- A description of the method that specifies the parameters used to estimate UPT (e.g., UPT per vehicle trip x number of vehicle trips operated) if a 100 percent count of UPT is not available or reliable, and PMT (e.g., PMT per vehicle trip x number of vehicle trips operated), and the rationale used to estimate the coefficient(s) of variation,
- A signed review of the technique by a qualified statistician, including a statement that the technique meets FTA confidence and precision levels, and
- A summary of the statistician's education and experience that indicates that the statistician is qualified

#### *Sampling for Purchased Transportation Types of Service*

A transit agency may apply one sample method to cover all purchased transportation services for a specific mode, or each purchased transportation contractor (seller of service) may use a separate sampling method.

#### *Sampling Cycles*

**For special sampling cycle considerations during the COVID-19 national public health emergency, please consult the [COVID-19 and NTD Reporting Guide](#).**

FTA has set minimum one-year or three-year sampling cycles for transit agencies. The requirements are based on the TOS. For directly operated services, the requirements are further stratified by the size of the primary UZA and the number of VOMS directly operated across all modes.

Transit agencies must sample every year (one-year sampling cycle) if their services meet the following requirements:

- The agency directly operates the service;
- The agency serves a primary UZA with population of 500,000 more; and
- The agency has VOMS of 100 or more across all directly operated modes.

Agencies must sample annually if they do not have a 100 percent count of UPT.

**Exhibit 40: Sampling Cycle Requirements**

Type of Service	Primary UZA Population	Total VOMS for Modes	100% Count of UPT Conducted?	Mandatory Year
<b>DO</b>	≥ 500,000	≥ 100	Yes/No	Annually
<b>DO</b>	≥ 500,000	< 100	Yes	Triennially
<b>DO</b>	≥ 500,000	< 100	No	Annually
<b>DO</b>	50,000 - 499,999	Any number	No	Annually
<b>DO</b>	50,000 - 499,999	Any number	Yes	Triennially
<b>PT, TN, and TX</b>	≥ 50,000	Any number	Yes	Triennially
<b>PT, TN, and TX</b>	≥ 50,000	Any number	No	Annually

Transit agencies are permitted to sample every three years (three-year sampling cycle) for a mode and TOS if

- The agency collects 100 percent counts of UPT every year for the mode and TOS; and
- One of the following conditions is met:
  - The agency directly operates all modes, and the total VOMS is less than 100;
  - The agency serves a primary UZA with population of less than 500,000; or
  - The TOS is purchased transportation.

If a transit agency wishes to sample every three years, it must collect sample data in FTA-defined mandatory years. **The next mandatory sampling year is Fiscal Year 2023.**

If a transit agency is a new Full Reporter, or if a transit agency starts a new mode or TOS, the agency must sample during the first report year, even if it is not a mandatory year.

#### Reporting in Non-Mandatory Sampling Years: PMT Data for Full Reporters

If a Full Reporter follows a three-year sampling cycle, it must estimate PMT data in a non-sampling year by multiplying the average trip length from the most recent mandatory year

by the UPT for the current year. Full Reporters determine their average trip length (PMT/UPT) by mode and TOS during their mandatory sampling year for their average weekday schedule, average Saturday schedule (if applicable), average Sunday schedule (if applicable), and annual total.

#### Exhibit 41: Full Reporters: Using Average Trip Length to Estimate PMT Data

**Example:** A transit agency serves an urbanized area. The transit agency directly operates MB with 110 VOMS. What are the NTD reporting requirements for PMT data?

**Solution:** *The agency must sample if it is unable to collect PMT data on all trips. Its sampling options are:*

- *Conduct a 100 percent count of UPT in the current year, and estimate PMT data using the average trip factors from the prior mandatory sampling year; or*
- *Use a statistically valid sampling method to estimate PMT every year.*

*The transit agency reports MB data using average trip length statistics from the most recent mandatory sampling year to estimate annual total data. During the current year, the transit agency performs a 100 percent count of the UPT. Based on this data, the agency calculates PMT for the mandatory sampling year as follows:*

Data Element	Weekday	Saturday	Sunday	Annual Total
<b>PMT</b>	50,000,000	7,000,000	3,000,000	60,000,000
<b>UPT</b>	10,000,000	2,000,000	750,000	12,750,000
<b>Average trip length</b>	5.0	3.5	4.0	4.71

*In the mandatory sampling year, the agency reports 60,000,000 PMT and 12,750,000 UPT for the annual total.*

*Estimated average trip length = PMT / UPT*

*Estimated PMT = average trip length × UPT*

*In future years, the agency may use the sampled average trip length to calculate PMT data. The following exhibit shows how an agency may determine PMT for a non-sampling year following the mandatory sampling year described above:*

Data Element	Weekday	Saturday	Sunday	Annual Total
<b>UPT (current year)</b>	10,500,000	2,100,000	800,000	13,400,000
<b>Average trip length (from the earlier mandatory year)</b>	5.0	3.5	4.0	4.71
<b>PMT (estimate for current year)</b>	52,500,000 (5.0 x 10,500,000)	7,350,000 (3.5 x 2,100,000)	3,200,000 (4.0 x 800,000)	63,114,000 (4.71 x 13,400,000)

*In this non-mandatory sampling year, the agency reports **63,114,000 PMT** and **13,400,000 UPT**.*

## Service Operated

### Days Operated

Full Reporters must provide the following data:

- Days Operated (days on which service was actually operated)
- Days Not Operated Due to Strikes (days that service would normally have operated but was not due to a transit labor strike)
- Days Not Operated Due to Officially Declared Emergencies (days that service would normally have operated but was not due to an officially declared emergency)

Within each of these categories, Full Reporters must report the total number of days operated for the weekday schedule, Saturday schedule, and Sunday schedule service. Many transit agencies operate different schedules on weekdays, Saturdays, and Sundays. An agency must report the number of days it operated during each schedule.

Transit agencies must report holiday service under the day that most closely reflects the service. For example, if an agency operates the Sunday schedule on Christmas Day, it must indicate that this is an additional day of Sunday service (regardless of the day on which the holiday falls).

A partial day operated counts as a day operated. Days in which all service, all day is cancelled for the given mode are not days operated.

### **Days Not Operated Due to Officially Declared Emergencies**

This is the number of days that a transit agency does not operate due to emergencies, such as

- Floods
- Snowstorms, or
- Tornadoes

A person in authority (usually the mayor, county head, or Governor) must officially declare an emergency.

### **Days Not Operated Due to Strikes**

Full Reporters must provide data for the number of days that they do not operate due to transit labor strikes.

### **Peak Periods**

The period of time when agencies provide additional services to handle higher passenger volume is referred to as a “peak period.” Peak period service begins when an agency increases the number of vehicles it operates and ends when the agency reduces the number of vehicles it operates to the midday level. If an agency operates the same number of vehicles all day, it does not have peak service. Peak periods are not the same as periods of increased fare rates based on time of day.

Full reporting agencies report Time Service Begins and Ends by the following periods:

- Average weekday schedule (whole day, weekday AM peak, weekday midday, and weekday PM peak, weekday other)
- Average Saturday schedule (whole day)
- Average Sunday schedule (whole day)

### **Time Service Begins**

The time service begins is the time when the first revenue service vehicle leaves the garage or point of dispatch. Full Reporters report the beginning time for service on an average weekday, the weekday AM peak period, weekday midday period, and weekday PM peak period.

### Time Service Ends

Time service ends is the time when the last revenue service vehicle returns to the garage or point of dispatch.

### Average Weekday Time Periods

Full Reporters must report average weekday data using the following periods, if applicable:

- Weekday AM peak period
- Weekday midday period
- Weekday PM peak period
- Weekday other period

Full Reporters must provide data time service begins and ends except for the following modes: Aerial Tramway (TR), Demand Response (DR), Jitney (JT), and Público (PB). In addition, the following types of service Taxi (TX) and Transportation Network Company (TN) are exempt from this requirement.

**Exhibit 42: Full Reporters: Average Weekday Schedule Data**

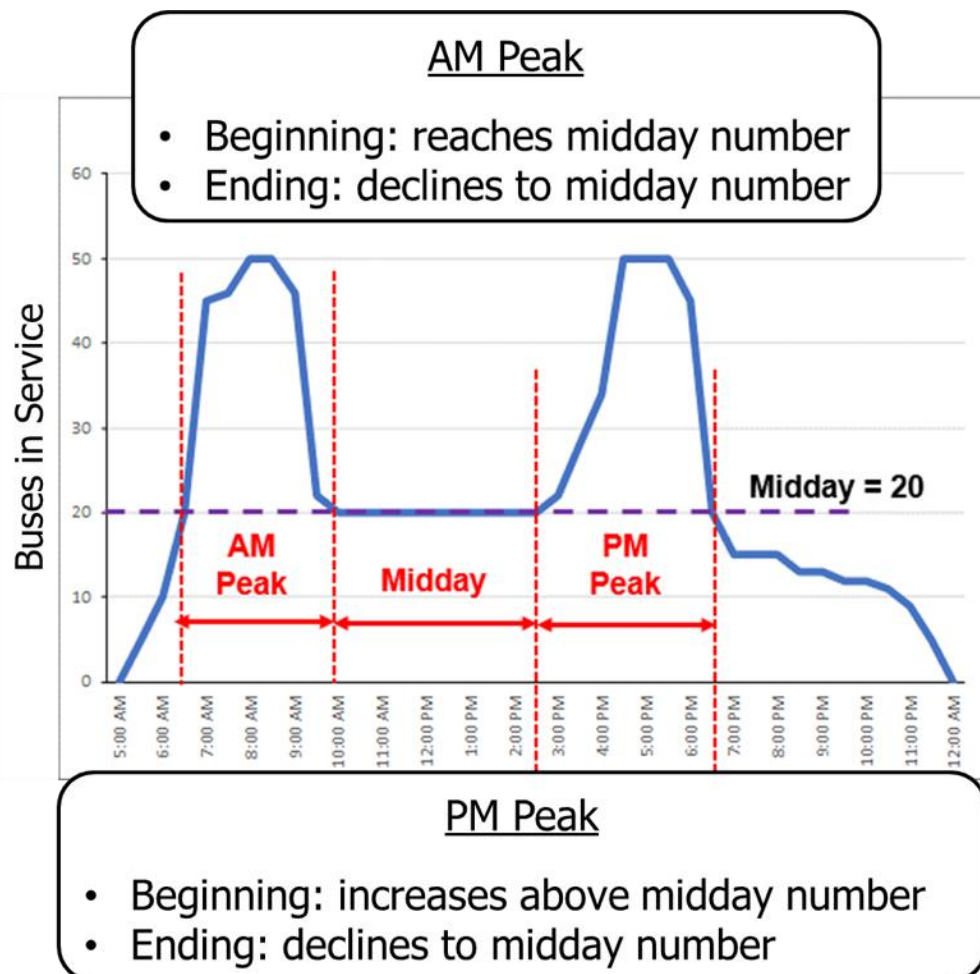
Average Weekday Data Item Breakdown by Time Period	Non-Rail Except Bus Modes and TB	Bus Modes and TB	Rail Modes
Time service begins	No	Yes	Yes
Time service ends	No	Yes	Yes
Vehicles in operation	No	Yes	N/A
Trains in operation	N/A	N/A	Yes
Passenger cars in operation	N/A	N/A	Yes



**Exhibit 43: Classifying Vehicle Trips by Period**

**Example:** An agency operates a Directly Operated Bus (MB/DO) service. The hours of operation for weekdays are from 5:00 AM to 12:00 AM. The AM Peak begins when the agency runs its midday number of vehicles (20). It ends when the number of buses declines back to the midday number. The PM Peak begins when the number of buses increases above the midday number and ends when the number of buses declines to the midday number. The Other period is the nighttime period before the AM Peak and after the PM Peak when fewer vehicles are operated than during the Midday period. Some transit agencies call services operated during this period evening, night, owl, or early morning services.

The following graph depicts the peak periods for the service.



### Incidental Transit Service

Transit agencies provide incidental transit service, such as taxicabs or other vehicles, during times when existing transit services cannot meet passenger demand. These occurrences are infrequent, therefore, the NTD refers to the alternate transit service as “incidental” to the regular mode. Transit agencies must report data associated with incidental transit service on the NTD Annual Report, following the same reporting requirements as regular public transit services.

Incidental service includes the following:

- Service interruptions (e.g., vehicle breakdown): When a replacement vehicle is not available, a taxicab or an agency van might be used for this incidental service.
- Demand Response overflow service: When there are not enough vehicles to meet Demand Response requests, the agency may use taxis.
- An accident on rail services: Delayed rail passengers are transported to their destination using special buses.
- Bridge service: Transportation is provided on a different mode to accommodate a rail capital project or emergency repair to rail guideway or track. (See below for more details.)

### Bridge Service Reporting Rules

When one reported mode provides incidental, substitute service for another, the agency must report the resulting operations under the mode providing the service. For example, if a heavy rail station is closed and the agency’s *existing* directly operated bus mode provides bridge service, the agency would report the operations under directly operated bus.

In cases where a temporary bus bridge uses a *new mode* or type of service, the reporting agency may wish to create that mode in the NTD in order to receive credit in FTA formula apportionment programs. All reporting requirements set forth in this manual apply to a new mode or type of service added to the report as a result of bridge service.

### Directional Route Miles, Fixed Guideway, and High Intensity Busway

For all Fixed Guideway and High Intensity Bus service, Directional Route Miles on form S-10 is sourced directly from the Reportable Segments (P-40) form on an agency’s profile. For mixed traffic service (MB, CB), agencies must calculate DRM as of the end of the Fiscal Year and enter it manually on the S-10 form.

For point-deviated services, agencies must use the most direct path to calculate DRM. For route-deviated services, agencies must report DRM of the scheduled route, disregarding any deviations.

Please see the “[Introduction: Transit Agency Profile Requirements](#)” section of this manual for more information.

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## Monthly Ridership Reporting (Form MR-20)

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Full Reporters must report Monthly Ridership data for each mode of public transportation service that the agency operates. This information provides FTA with monthly trends in ridership and service supplied throughout the year. Agencies are required to report on all modes reported on an agency’s P-20 form based on the start and end dates for each mode.

The MR-20 form requires agencies to report the following data points:

- Unlinked Passenger Trips
- Actual Vehicle (Passenger Car) Revenue Hours
- Actual Vehicle (Passenger Car) Revenue Miles
- Vehicles Operated in Maximum Service

Please note, data fields for any given month will not appear until that month has ended.

### Unlinked Passenger Trips

Please see the definition provided for Unlinked Passenger Trips in the “[Service Consumed](#)” section of this chapter.

If the transit agency uses a sampling method, the total UPT for a specific month should be estimated using the sample data collected during the month and the same procedure that the transit agency uses to estimate annual UPT. This approach may not meet FTA’s confidence and precision levels for annual data (+/-10 percent precision for a 95 percent confidence level) but does meet FTA’s requirements for reporting monthly data on the Ridership Activity form (MR-20).

If the transit agency changes its sampling procedure, it should revise its reported UPT for the current year and the prior year using the new methodology. The transit agency should contact their Validation analyst for assistance in reporting the revised estimates for the prior year.

### **Actual Vehicle (Passenger Car) Revenue Hours**

Please see above for the definition in the section “[Actual Vehicle Revenue, Passenger Car Revenue, and Train Revenue Hours and Miles](#).”

### **Actual Vehicle (Passenger Car) Revenue Miles**

Please see above for the definition in the section “[Actual Vehicle Revenue, Passenger Car Revenue, and Train Revenue Hours and Miles](#).”

### **Monthly Vehicles Operated in Maximum Service (VOMS)**

This is the number of revenue vehicles/passenger cars operated to meet the maximum service requirement during the month of service reported. VOMS excludes atypical days or one-time special events.

Please note that Monthly VOMS may be different than VOMS on the annual Service form (S-10). The difference between definitions is the period over which the maximum service requirement is applied—a month in the Ridership Activity form (MR-20) versus a fiscal year in the Service form (S-10).

## SAFETY DATA REQUIREMENTS

Agencies must report safety and security data as part of the NTD report. Urban reporters completing a Full Report must submit monthly safety and security data to the NTD through a separate report package. For more information on full safety and security reporting, please refer to the *2021 NTD Safety & Security Policy Manual*. Reduced Reporters should consult the *Reduced Reporting Manual* for more information on what safety data to report. Both are available from the [NTD manuals web page](#).

## ASSET INVENTORY DATA REQUIREMENTS

### **Transit Asset Management Performance Measure Targets (Form A-90)**

*Requirements for reporting performance targets and explanation of performance measure calculations for Transit Asset Management (TAM) plans*

### **Transit Agency Facilities (Forms A-10 and A-15)**

*Requirements for reporting information on buildings and structures, including condition assessment*

### **Transit Way Mileage (Form A-20)**

*Requirements for reporting transit way mileage and rail guideway, power and signal, and track elements*

### **Vehicles, Maintenance, and Fuel (Forms A-30 and A-35)**

*Requirements for reporting revenue and service vehicle inventory including condition assessment*

## Transit Asset Management Performance Measure Targets (Form A-90)

Transit agencies must report the next fiscal year performance targets to the NTD for assets for which they have capital replacement responsibility. Agencies report on their progress towards achieving a state of good repair for capital assets by submitting condition assessment and performance data. To support TAM planning, the NTD presents this data side-by-side with targets set in the prior year.

The TAM Final Rule defines a performance target as a quantifiable level of performance or condition, expressed as a value for the measure, to be achieved within a time period required by FTA (in this case, in the next fiscal year). Therefore, NTD reporters should contact appropriate personnel involved in TAM planning to make sure the targets they report are accurate.

An agency is required to report an asset to the NTD in the fiscal year that the agency begins using the asset for public transportation service. Agencies should not report assets that are being assembled, assets under construction, or assets that are in testing at the end of the fiscal year.

Transit agencies must report performance targets for the following categories:

### Exhibit 44: Transit Asset Management Performance Targets

Category	What to Report
<b>Rolling Stock</b>	Percentage of revenue vehicles within a particular asset class that are expected to meet or exceed their Useful Life Benchmark (ULB) <sup>6</sup>  Report one target for each vehicle type
<b>Equipment</b>	Percentage of service vehicles that are expected to meet or exceed their ULB  Report one target for each vehicle type
<b>Facilities</b>	Percentage of facilities with a condition rating expected to rate below 3.0 on the FTA Transit Economic Requirements Model (TERM) scale ( <i>1=Poor to 5=Excellent</i> )

<sup>6</sup> According to FTA's [Performance Management](#) web page, targets "connect a provider's strategic goals to the actions that the provider will take to reach those goals."

Category	What to Report
	Report one target for each facility type (Maintenance/Administration, Passenger/Parking)
<b>Infrastructure</b>	Percentage of guideway track miles expected to be operating under performance restrictions, by class Report one target for each rail mode

## Capital Responsibility

An agency has direct capital responsibility for an asset if any of the following are true:

- The agency owns the asset,
- The agency jointly owns the asset with another entity, or
- The agency is responsible for replacing, overhauling, refurbishing, or conducting major repairs on an asset, or the cost of those activities is itemized as a capital line item in the agency's budget.

Performing minimal preventive maintenance work on an asset, like cleaning, does not in itself indicate direct capital responsibility for the asset. An agency must have direct capital responsibility or management or oversight responsibilities for the line-item project.

## Performance Target Categories

### Rolling Stock

Rolling Stock performance targets should be set based on the percent of revenue vehicles that are expected to meet or exceed their Useful Life Benchmark. For each vehicle type reported across all modes, transit agencies must set an individual target.

### Equipment

Equipment performance targets should be set based on the percent of service vehicles that are expected to meet or exceed their Useful Life Benchmark. Transit agencies must set a target for each applicable vehicle type:

- Automobiles,
- Trucks and Other Rubber Tire Vehicles, and
- Steel Wheel Vehicles



Please note, the Equipment category for performance targets does not include equipment that agencies own or use outside of service vehicles.

## Facility

Facility performance targets should be set based on the percent of facilities that are expected to rate below 3 on the condition scale as defined in Exhibit 53.

## Infrastructure

Transit agencies that operate or manage rail modes will be required to report performance targets for the percent of track segments expected to be operating under performance restrictions. For each rail mode, an individual target is required.

## Performance Measure Calculations

Progress towards these targets will be calculated based on the reporting of the asset categories outlined above. Each category is further defined in Exhibit 45 while Exhibit 46 outlines the calculation used to generate the actual performance of each asset type.

**Exhibit 45: Transit Asset Management Performance Targets**

Asset Category	Report Asset Inventory	Report Asset Condition Assessment and Performance Targets
<b>Passenger Station Facility</b>	<p>All passenger stations and facilities including Stations on ROW, bus terminals, and transfer stations</p> <p>Bus stops should NOT be inventoried</p>	All passenger stations/facilities for which the agency has capital responsibility (Condition on 1 to 5 scale)
<b>Maintenance or Administrative Facility</b>	<p>Count of all maintenance facilities used to support revenue service</p> <p>Detailed inventory of all facilities for which the agency has capital responsibility</p>	All maintenance facilities for which the agency has capital responsibility (Condition on 1 to 5 scale)

Asset Category	Report Asset Inventory	Report Asset Condition Assessment and Performance Targets
<b>Revenue Vehicles</b>	All vehicles used in revenue service	All revenue vehicles for which the agency has capital responsibility (ULB)
<b>Service Vehicles</b>	All service vehicles for which the agency has capital responsibility	All revenue vehicles for which the agency has capital responsibility (ULB)

**Exhibit 46: Performance Measure Calculations**

Performance Measure	Numerator	Denominator
<b>Rolling Stock</b>	Total dedicated, active revenue vehicles that have met or exceeded the reported ULB with capital responsibility	Total dedicated, active revenue vehicles with capital responsibility and ULB reported
<b>Equipment</b>	Total service vehicles that have met or exceeded the reported ULB with capital responsibility	Total service vehicles with capital responsibility and ULB reported
<b>Facilities</b>	Total facilities with a rating of a 1 or 2 on the TERM scale, with capital responsibility	Total facilities with a condition assessment reported and with capital responsibility. This does not include facilities with “N/A” reported for their condition assessment
<b>Infrastructure</b>	Total Track Miles under Performance Restriction (revenue service) with capital responsibility	Total Track Miles used in Revenue Service with capital responsibility. This is equal to total tangent and curve revenue track minus revenue track with no capital responsibility

## Agency Tiers

Transit agencies are broken down into two tiers that determine the reporting of performance targets — Tier I and Tier II.

## **Tier I Agencies**

Tier I agencies are transit agencies that:

- Own, operate, or manage 101 vehicles or more in maximum service across all non-rail, fixed route modes or in any one non-fixed route mode.
- Own, operate or manage rail modes.

Tier I agencies are required to develop their own TAM plan and report their own performance targets directly to the NTD.

## **Tier II Agencies**

Tier II agencies are transit agencies that:

- Own, operate, or manage less than 101 vehicles in maximum service across all non-rail fixed route modes or in any one non-fixed route mode.
- Any subrecipients under the §5311 Formula Grants for Rural Areas, or any American Indian tribe.

Tier II agencies may participate in a group plan sponsor's TAM plan, in which the group plan sponsor will report the performance targets for all participants in the group. Tier II agencies may only participate in one group plan sponsor's TAM plan. Any Tier II agency that chooses to opt out of a group TAM plan, must develop its own TAM plan, or participate in another group TAM plan.

## **Narrative Report**

Agencies are required to upload a narrative report to the NTD that outlines performance targets and their progress towards their targets. This narrative may include any changes in transit system conditions that may affect progress towards targets.

## **Group Plan Sponsors**

Tier II agencies may participate in a group TAM plan that is coordinated by a group plan sponsor. In many cases, State DOTs will serve as group plan sponsors for their subrecipients. MPOs may also be considered group plan sponsors.

Tier II agencies must have a direct or indirect funding relationship with their chosen group plan sponsor. American Indian tribes have the option to select a sponsor that they do not receive funds from.

Existing NTD reporters must designate their group plan sponsor, if reporting as a Tier II agency. The agency will be prompted to declare and confirm their group plan sponsor every four years, following the TAM reporting cycle. Any new reporters that are required to report to the NTD per TAM legislation, must be added by their designated group plan sponsor.

## Transit Agency Facilities

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### Station Criteria

Passenger stations are defined according to the mode(s) serving the station.

The following are passenger stations:

- All CR, HR, YR, MG, and AR rail passenger facilities
- All LR, CC, and SR passenger facilities that have platforms and/or serve track that is in a separate ROW (not in mixed-street traffic)
- All FB stops
- All transportation, transit or transfer centers, park-and-ride facilities, and transit malls if they have a structure for passengers for ticketing, information, restrooms, concessions, telephones, etc.
- All MB, RB, CB, and TB passenger facilities in a separate ROW that have a platform and/or structure
- All MB, RB, CB, and TB operated in mixed traffic that have a separate structure (simple shelters, lighting, signage, or ramps for accessibility alone are not enough to establish a passenger station)
- For any station that operates in mixed traffic, a significant structure must be present. This does not include bus shelters. Significant structures are structures that are enclosed, or, if partially enclosed, have a minimum roof square footage of 150ft. Examples may include larger canopies or coverings to serve passengers.

### Stations and Maintenance Facilities (Form A-10)

Transit agencies report data on

- The number of passenger stations, both accessible and non-accessible, in accordance with the Americans with Disabilities Act (ADA)
- The number of elevators and escalators within passenger stations
- The number of maintenance facilities by size and ownership categories

Transit agencies reporting this information must separate data by mode and type of service (DO and PT). Transit agencies are not required to report this data for TN and TX types of service.

## Passenger Stations

***This section does not apply to Rural Reporters.***

Transit agencies report passenger station information for fixed route, fixed schedule services (rail modes, bus modes, Trolleybus, Ferryboat, and Aerial Tramway). Each agency must report data for all passenger stations that the agency uses, even if the agency does not own the stations.

### Exhibit 47: Reporting Passenger Stations

**Example:** Coaster Transit Agency (CTA) provides Bus (MB) service to a Ferryboat (FB) passenger station that Surf Transportation Authority owns. How should CTA report the passenger station?

**Solution:** CTA should report one passenger station while Surf Transportation Authority also reports one passenger station. Stations are reported by use, not ownership.

For rail modes, report the station in each rail mode and TOS that it is used. This may result in the “double counting” of some stations since they might be served by two rail modes (e.g., HR/DO and LR/DO) or two TOS (e.g., CR/DO and CR/PT). However, the “double-counting” rule does not apply when a station is served by rail modes and a non-rail mode, such as MB, CB, or RB. In these cases, report the station only under the rail modes.

For example, you should report a station that serves CR, LR, and MB on the A-10 forms for CR and LR, but not the MB A-10 form.

For non-rail modes, report the station in each mode and TOS that it is used. This may result in the “double counting” of some stations, because two types of MB service (e.g., MB/DO and MB/PT) serve them, or because a combination of MB, CB and RB services serve them.

### *Americans with Disabilities Act of 1990 Accessible Stations*

Transit agencies must indicate if passenger stations meet ADA accessibility standards.

Accessible stations do not have physical barriers that prevent or restrict access by individuals with disabilities, including individuals who use wheelchairs. Transit agencies must identify accessible stations.

### *Americans with Disabilities Act of 1990 Non-Accessible Stations*

Non-accessible stations do not provide easy access (i.e., do not meet accessibility requirements for physical barriers, signage, and other aids) that enables individuals with disabilities, including individuals who use wheelchairs, to use public transit.

### *Escalators and Elevators*

Transit agencies must report the number of escalators and elevators within the passenger stations. Passengers use these to transfer between levels in a station. Elevators and escalators exclude moving sidewalks.

Agencies should not report escalators and elevators that are used only for freight, transit staff, or as back-up if passenger escalators and elevators break down.

## **Maintenance Facilities**

Transit agencies report maintenance facilities by

- Type — general purpose or heavy maintenance
- Ownership — owned or leased
- Size — the number of revenue vehicles that can be serviced

Agencies should not report maintenance facilities where third-party vendors perform services, such as a local gasoline service station or body shop.

On the A-10 form, a single facility consists of a property on which vehicle maintenance is performed. The facility may contain several structures. This is different from the A-15 form, which has its own rules about how to count facilities.

### *Type*

A general-purpose maintenance facility is a garage or building where mechanics perform routine maintenance and repairs. General-purpose maintenance facilities typically serve as operating garages where agencies store and dispatch vehicles for revenue service.

Larger transit agencies may perform engine and other major unit rebuilds. FTA identifies facilities devoted exclusively to major rebuilds as heavy maintenance facilities.

Some transit agencies use the same facility for both general purpose and heavy maintenance. In these cases, agencies should report facilities they use for both purposes as general-purpose maintenance facilities.

Transit agencies must report general-purpose maintenance facilities by

- Ownership — owned or leased
- Size — the number of revenue vehicles that can be serviced

Transit agencies must report heavy maintenance facilities by ownership category. Agencies do not provide data on facility size for heavy maintenance facilities.

### *Ownership*

Transit agencies must identify maintenance facility ownership based on the type of service (DO or PT).

For DO service, transit agencies must report if the facility is publicly owned or privately owned. Transit agencies identify if they own the facility, lease it from another public agency (such as a city highway department), or lease it from a private entity.

For PT service, agencies indicate if there is public or private involvement in the maintenance facility. Agencies must report data if the facility is owned by the service provider (PT contractor), owned by the public agency for the service provider, leased by the public agency for the service provider, or leased by the service provider.

### *Size*

Agencies should report the size of the facility based on the maximum number of revenue vehicles that can be serviced and stored at one time. Size is a measure of the design capacity of the facility, not the number of revenue vehicles currently operated from the facility.

FTA divides size into three categories based on the number of revenue vehicles that can be serviced:

- Under 200 vehicles
- 200–300 vehicles
- More than 300 vehicles

**Exhibit 48: Facility Size**

**Example:** The Coaster Transit Agency (CTA) operates 175 vehicles and owns a maintenance facility that can store 225 vehicles. What size of general-purpose maintenance facility should it report?

**Solution:** CTA should report a general-purpose maintenance facility that serves 200–300 vehicles.

*Shared Facilities*

Some transit agencies share facilities between multiple modes or types of service. The most common arrangement is the operation of Bus and Demand Response vehicles in a single facility. For reporting purposes, these shared facilities must be allocated among the various modes or types of service using the facility.

**Exhibit 49: Shared General Purpose Maintenance Facilities**

**Example:** CTA uses one of its general-purpose maintenance facilities for both Bus (MB) and Demand Response (DR) directly operated (DO) services and the DR purchased transportation (PT) service. How should the CTA report maintenance facilities?

**Solution:** *The CTA allocates the facility based on vehicles assigned.*

Mode	Vehicles Served	Percent of Total	Number of Facilities Reported:
MB/DO	240	82.8%	0.8
DR/DO	30	10.3%	0.1
DR/PT	20	6.9%	0.1
<b>Total</b>	<b>290</b>	<b>100%</b>	<b>1.0</b>

**Transit Asset Management Facilities Inventory (Form A-15)**

Transit agencies are required to report all passenger facilities used in revenue service, including passenger stations and parking facilities, regardless of capital responsibility.

Administrative and maintenance facilities are only reportable if the agency has capital responsibility for the facility and the transit use is greater than incidental. Use is incidental when 50 percent or less of the facility's physical space is dedicated to the provision of public transportation service. For maintenance facilities, agencies may use the number



of transit vehicles serviced in the facility compared to all vehicles serviced in the facility to estimate this percentage. Facilities must have a structure; empty lots used for storage are not reportable.

Agencies must provide condition assessments for passenger, administrative or maintenance facilities for which they have capital responsibility.

All reportable facilities must provide the following data points:

- Facility Type
- Year Built or Reconstructed as New
  - If a facility is constructed over the span of multiple years, this should reflect the end date of construction.
  - Reconstructed as New occurs when an old facility has been renovated to the degree that its expected useful life is equivalent to the condition and useful life of a new facility.
- Square Feet or Number of Parking Spaces
  - Agencies should report the best available measurement for the total number of square feet or parking spaces in a passenger or parking facility (or section of a facility).
  - Parking spaces are only reportable for facilities with a Facility Type of Parking Structure or Surface Parking Lot.
  - Agencies should use the following criteria to report square footage:
    - Underground Facilities: Report all areas under the roof, including mezzanines, platforms, and track.
    - Multilevel Facilities: Report all platforms and other floor areas under a roof.
    - Elevated Facilities: Report all platform and mezzanine space. Do not include track space.
    - At-Grade Facilities: Report building square footage (if applicable) and all platform area.
- Address
  - Agencies must report either Address, Latitude and Longitude coordinates, or both.

### Shared Capital Responsibility

Transit agencies that share capital responsibility with another agency must report the amount of capital responsibility for each facility shared. Both agencies that share the capital responsibility will report the condition assessment for the asset. The agencies must determine their roles in conducting the assessment.

### Primary, Secondary, and Private Mode

Transit agencies must report a primary mode for each facility. If a facility is utilized by more than one mode, agencies should report secondary modes for each mode that the facility is shared with. For example, if a shared facility hosts revenue vehicles for the operation of Bus (MB) and Demand Response (DR) vehicles but predominantly handles buses, then classify the facility as a Bus (MB) maintenance facility. If a facility is shared with a private mode or non-public transportation service, these should also be reported.

#### *Private Modes*

Transit agencies that serve multimodal passenger facilities with non-public transportation providers are required to report the non-public transportation modes with their facility asset information. Examples of these private modes include airports, Amtrak, and Intercity Bus.

A station is defined as multimodal if it serves more than one public transit mode operated by the reporting agency or another public transit agency, OR if it serves both a public transit and private mode, as defined in the table below.

**Exhibit 50: Private Modes**

Mode	Example
<b>Private Water Transit</b>	Passenger facility building is shared between a transit mode and a private ferry service. Shared space may include passenger waiting and ticket vending areas.

Mode	Example
<b>Private Rail Transit</b>	Passenger facility building is shared between a transit mode and intercity passenger rail service (typically Amtrak). Shared space may include platforms, passenger waiting areas, and ticket vending locations.
<b>Airport/Private Bus Transit</b>	Passenger facility building is shared between a transit mode and an airport, private bus provider, or the passenger facility provides connectivity to an airport. Connectivity may mean station and airport are connected directly via pedestrian overpasses, indirectly via airport shuttle buses, or directly with rail cars entering a station located in an airport building. Shared space for private bus providers may include passenger waiting areas, restrooms, and ticket vending locations.

### *Non-Agency Mode*

The non-agency mode field is intended for use in cases when an agency has capital responsibility for a facility and continuing reporting requirements but does not operate public transit service using the facility. The agency will select the mode that the facility serves, which is operated by another entity.

### **Facility Types**

Each facility must be defined as a specific type. Facility types can be grouped into three categories:

- Administrative
- Maintenance
- Passenger/Parking

### *Subsection of a Larger Facility*

A subsection of a larger facility is a section of a facility that varies in age from the rest of the main facility due to significant rebuilding, addition, or retrofitting. Agencies are

encouraged to report sections of the facility in multiple entries to more accurately represent the age and function in the inventory. A facility may be reported as several subsections if the age varies throughout.

Different buildings on a single property should not be reported as subsections of a larger facility. Each building is one facility.

Facilities that are adjacent to one another must be reported separately.

### *Administrative and Maintenance Facility Type*

Administrative buildings are the general administrative offices owned by a transit agency. Administrative buildings usually house executive management and support activities for overall transit operations, including accounting, finance, engineering, legal, safety, security, customer services, scheduling, and planning. Administrative buildings also include separate buildings for customer information or ticket sales that a transit agency owns and that are not part of passenger stations.

Maintenance facilities are those where routine maintenance and repairs, or heavy maintenance or unit rebuilds are conducted. Agencies must not report maintenance facilities where third-party vendors perform services, such as a local gasoline service or body shop.

Administrative and maintenance facilities are reportable if the agency has capital responsibility and the transit use is greater than incidental. For example, if the administrative office is in a building that has only incidental transit use (e.g., city hall), then it is not reportable.

**Exhibit 51: Administrative and Maintenance Facility Types**

Administrative or Maintenance Facility Type	Facility Type Description
<b>Maintenance Facility (Service and Inspection)</b>	<p>Maintenance facility where mechanics, machinists and other maintenance personnel perform preventive maintenance, daily service and inspection, and/or corrective maintenance activities on revenue vehicles to keep them in-service.</p> <p>Facilities generally contain maintenance bays, built- in or portable lifts and/or inspection pits, fuel pump islands, fuel storage tanks, bus wash systems, and brake testing lanes.</p> <p>Personnel inspect, repair, or replace some, but not all, vehicle components during the following activities:</p> <ul style="list-style-type: none"> <li>• Clean interiors</li> <li>• Maintain cameras</li> <li>• Fill/replace fluids and lubricants</li> <li>• Replace filters</li> <li>• Replace/repair tires</li> <li>• Inspect suspensions and brakes</li> <li>• Inspect batteries, wheelchair lifts and ramps</li> <li>• Degrease engines</li> <li>• Perform minor body repairs and painting</li> </ul> <p>Revenue vehicles may be stored overnight or between being placed into revenue service.</p>

Administrative or Maintenance Facility Type	Facility Type Description
<b>Heavy Maintenance and Overhaul (Backshop)</b>	<p>Maintenance facility where mechanics, machinists and other maintenance personnel perform heavy overhaul and other related rebuilding activities to help revenue vehicles reach their targeted service life. Activities usually occur at mid-life (i.e., mid-point of useful life) to refurbish, overhaul or replace major vehicle components. These components include, but are not limited to, the following:</p> <ul style="list-style-type: none"> <li>• Engines, transmissions, or axles</li> <li>• Fareboxes, radios, and other electronics</li> <li>• Starters, alternators, and brake system components</li> <li>• Chassis parts and seats</li> <li>• Bearings</li> </ul>
<b>General Purpose Maintenance Facility/Depot</b>	<p>Maintenance facility where mechanics and other maintenance department personnel, provide basic service readiness inspection (e.g., tire pressure, oil/fluid levels) and light repair (e.g., mirror replacement) or service (e.g., sweeping) on revenue. Revenue vehicles may be stored here overnight or between being placed into revenue service.</p>
<b>Vehicle Washing Facility</b>	<p>Stand-alone building or structure containing vehicle washer equipment.</p>
<b>Vehicle Blow-Down Facility</b>	<p>Stand-alone building or structure containing equipment for cleaning under-floor equipment of rail rolling stock.</p>
<b>Vehicle Fueling Facility</b>	<p>Stand-alone building or structure containing vehicle fuel dispensing equipment.</p>

Administrative or Maintenance Facility Type	Facility Type Description
<b>Vehicle Testing Facility</b>	Maintenance facility used for vehicle acceptance testing (after being received from manufacturer or overhauls or other maintenance activity).
<b>Administrative Office / Sales Office</b>	Facilities and offices which house the executive management and supporting activities for transit operations, with the exception of vehicle maintenance, that could include accounting, finance, engineering, legal, safety, security, customer services, scheduling and planning. These buildings may include customer information or ticket sale offices, which are owned by the transit agency but not part of passenger stations.
<b>Revenue Collection Facility</b>	<p>Facility where revenue collection personnel process electronic and/or cash fare payments. May include revenue counting equipment such as bill counters, coin scanners, and coin sorters. May also include or store the following revenue collection and monitoring equipment:</p> <ul style="list-style-type: none"> <li>• Cameras and Closed-Circuit Television (CCTV)</li> <li>• Cash box repair areas</li> <li>• Alarm systems</li> <li>• Computerized probe for downloading e-transactions on a GFI farebox</li> <li>• Vault compartment</li> </ul>
<b>Combined Administrative and Maintenance Facility</b>	Any facility with combined functions of at least one of the administrative facilities listed above and one of the maintenance facilities listed above. If selected, describe specific facility in "Notes" field.

Administrative or Maintenance Facility Type	Facility Type Description
<b>Other</b>	Any administrative or maintenance facility that does not fit into one of the ten categories described above. If selected, describe specific facility.


### *Passenger and Parking Facility Types*

Agencies must report all passenger stations and parking facilities that passengers use in revenue service. Parking facilities include park & ride lots as well as parking garages. Note that passenger and parking facilities are often collectively referenced as “passenger facilities.” Parking facilities used solely by employees are not reportable.

Parking facilities are those immediately adjacent to passenger facilities. Agencies must inventory parking facilities separately.

With the exception of Parking Structure or Surface Parking Lot, all other passenger facilities must meet the station criteria outlined in this manual. Please refer to the “[Station Criteria](#)” section of this chapter for further detail on criteria for specific modes.

### **Exhibit 52: Passenger and Parking Facility Types**

Passenger or Parking Facility Type	Facility Type Description
<b>Bus Transfer Center</b> 	<p>Terminal station for several routes or a large mid-route transfer facility where passengers may connect between two or more fixed-route bus services. The station may or may not have off-street area for buses to pull in or turn around. Terminal may have a single rubber-tire mode, usually MB, but may be connection hub for bus, CB, and/or Intercity Bus services. Transfer centers are structures that have a passenger waiting area. Some transfer centers have ticket vending machines or staffed ticketing booths. Simple shelters should not be reported.</p>



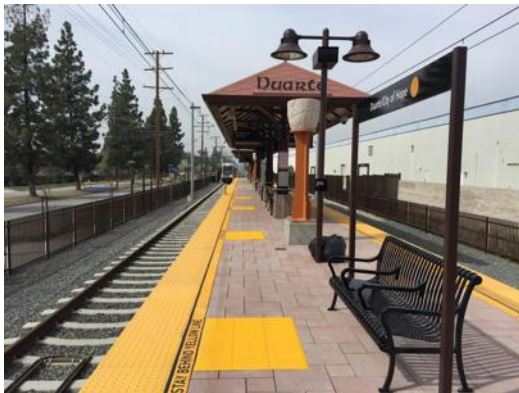
**Passenger or Parking Facility Type****Facility Type Description****Elevated Fixed Guideway Station**

Station located above grade built on a viaduct, a steel or concrete structure, or on retained fill.




Steel and reinforced concrete components in elevated structure can include:

- Foundation
- Piers
- Retaining Walls
- Beams
- Stringers
- Bearing pads
- Expansion joints

Passenger stations include stairs, elevators, and escalators to reach ticket mezzanines and/or train platforms. Elevated stations may have pedestrian overpasses to allow passengers to cross over the tracks before or after entering the station. Stations may include canopies or shelters, lighting, and signage.

**At-Grade Fixed Guideway Station**

Station located at street grade along a transit exclusive right-of-way. May include pedestrian overpasses to allow passengers to reach station.

Passenger or Parking Facility Type	Facility Type Description
<b>Underground Fixed Guideway Station</b> 	<p>A passenger station typically consisting of a concrete structure built below grade, constructed by cut and cover, drill-and-blast, excavated, bored tunnel, or sunken underwater tube.</p> <p>Stations typically include sump pumps, ventilation systems, and lighting systems.</p>
<b>Simple At-Grade Platform Station</b> 	<p>Stops on-street or in street or highway medians. May be low-level platforms (serving low-floor vehicles) or raised platforms (serving high-floor vehicles). Typically includes shelters, canopies, lighting, signage, and/or ticket vending machines. Right-of-way leading up to the platform station is in mixed traffic. This station type is often served by LR and SR transit. For MB, CB, RB, and TB modes, a significant structure must be present. Does not include simple bus shelters.</p>
<b>Exclusive Platform Station</b> 	<p>Stops along the street or in street or highway medians that are separated from mixed traffic. May be low-level platforms (serving low-floor vehicles) or raised platforms (serving high-floor vehicles).</p> <p>Typically include shelters, canopies, lighting, signage, and/or ticket vending machines. Right-of-way leading up to the platform station is separated from automobile traffic. This station type is often served by LR and SR transit. For MB, CB, RB, and TB modes, a significant structure must be present. Does not include simple bus shelters.</p>

## Passenger or Parking Facility Type

## Facility Type Description

### Ferryboat Terminal



Terminal station where passengers may board or alight from the ferryboat. Terminals may include canopies or shelters, lighting, and signage.

### Surface Parking Lot



A lot paved with asphalt, concrete, or permeable materials with parking spaces outlined by paint and other materials for demarcation. Typically includes lanes for vehicle circulation and is usually uncovered.

### Parking Structure



Single or multi-level parking structure built either underground (typically underneath a building or station), above grade, or both. Characterized by a street-level entrance with ramps to access parking spaces below the surface.

### Other

Any passenger or parking facility that does not fit into one of the nine categories described above. If you select "Other," describe specific facility and its functions in the "Notes" field.

## Condition Assessment

Transit agencies are required to report a condition assessment for all facilities for which they have capital replacement responsibility. The condition assessment is based on FTA's TERM scale. The scale is based on five values for assets:

**Exhibit 53: TERM Scale**

Rating	Condition	Description
<b>5</b>	Excellent	No visible defects, new or new near condition, may still be under warranty if applicable
<b>4</b>	Good	Good condition, but no longer new, may have some slightly defective or deteriorated component(s), but is overall functional
<b>3</b>	Adequate	Moderately deteriorated or defective components; but has not exceeded its useful life
<b>2</b>	Marginal	Defective or deteriorated component(s) in need of replacement, exceeded useful life
<b>1</b>	Poor	Critically damaged component(s) or in need of immediate repair; well past useful life

Assets are considered in good repair with a score of three or higher. With a score of two or lower, assets are not considered to be in the state of good repair backlog.

Agencies are not required to report condition assessments on facilities or stations that are under construction. Agencies must inventory existing facilities that are under construction if they are still using them in revenue service. A condition assessment is not required until construction is complete. Agencies may only report condition assessments that occurred during the fiscal year being reported on.

### *Primary and Secondary Rating Levels*

In the [TAM Facility Performance Measure Reporting Guidebook: Condition Assessment Calculation](#), FTA outlines primary and secondary rating levels to assist in assessing facilities conditions. Primary levels describe large components of a facility, while secondary levels will detail the smaller components that make up the larger component. Secondary rating levels may assist in determine overall conditions for facilities that have varied conditions for the outlined features.

Examples of primary level features would include:

- Substructure
- Interiors
- Conveyance
- Plumbing

For the primary level, Substructure, secondary levels included may be elements such as:

- Foundations: walls, columns, pilings, etc.
- Basement: materials, insulations, slab, floor underpinnings

For a complete list of primary and secondary levels, please refer to the [FTA guidebook](#).

### *Equipment in Facilities*

Agencies may choose to include equipment in facility condition assessments. If the equipment is integral to the building and is not typically moved from one facility to another, it should be inventoried and assessed as part of the facility. Equipment that is inventoried separately, should not be assessed as part of an agency's facilities. Please note, the Equipment target set for each agency refers to service vehicles only.

### *TERM Scale Reporting*

The TERM scale condition assessments must be reported as integers. The overall ratings must be rounded to the nearest whole value following standard rounding guidelines—if the value is less than .5, the value would be rounded down, and if the value is .5 or greater, it would be rounded up.

Facilities condition assessments must be updated every four years at minimum. In Report Year 2021, agencies must have reported all facility condition assessments. For group TAM plans, the 25 percent annual minimum applies to the group as a whole and not to individual participants.

Please refer to the FTA guidebook for more information on determining TERM scale ratings for facilities.



### Transit Way Mileage (Form A-20)

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Transit agencies that are Full Reporters must report data for the HIB or FG segments on which they operate. Transit agencies must collect data for rail modes and non-rail modes (listed below) that operate on HIB or FG:

- Bus (MB)
- Trolleybus (TB)
- Commuter Bus (CB)
- Bus rapid transit (RB)

Transit agencies provide information on the segment track and its construction for rail modes and lane mileage information for applicable non-rail modes.

### Right-of-Way Classes

Transit way mileage reporting requirements vary by mode. FTA recognizes that Commuter Bus (CB) and Bus (MB) modes may operate in the following types of ROW:

- **Fixed Guideway (FG).** Roadways that agencies reserve at all times (24 hours / 7 days per week) for public transportation vehicles. This type of ROW must meet safe operations and have strict enforcement.
- **High Intensity Busway (HIB).** Roadways that are either reserved at some times for transit use but open to mixed traffic at other times OR are reserved at some or all times for HOV operations (single-occupancy vehicles are prohibited).
- **Mixed-Traffic ROW (Non-Fixed Guideway).** Mixed-traffic ROW are normal streets and roads where transit vehicles operate. Public transportation shares these roadways with personal cars and trucks. Mixed-traffic ROW is the most common ROW public transportation uses.

Due to Federal statute, Aerial Tramway (TR) and Ferryboat service (FB) DRM are reportable as fixed guideway; FTA considers all Trolleybus (TB) and Bus Rapid Transit (RB) DRM as FG for funding eligibility.

### Rail

FTA defines fixed guideway as a separate ROW for the exclusive use of public transportation vehicles. By this definition, all transit way mileage for rail modes is on FG.

Transit agencies must report miles of track for all rail modes. If the track is at grade with cross traffic or at grade with mixed and cross traffic, agencies must report the number of crossings.

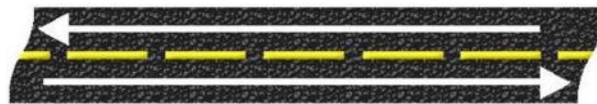
- **Track Miles** is the length of track to the nearest tenth of a mile for each segment. Agencies must measure miles of track without regard to traffic flow. Agencies must count all track, including yard track and sidings.
- **Number of Crossings** (for rail modes operating at grade) is the number of locations at which other traffic may cross the ROW. Grade crossings are any place where people or vehicles are intended to cross the tracks. This includes roads, bicycle crossings, and pedestrian crossings. For street-running track, count each cross street or crosswalk as a grade crossing (excludes driveways and parking lot entrances). For multiple crossings on one contiguous paved section of road, report one crossing.

## Non-Rail Modes

The fixed route modes listed above may operate on their own FG, HIB, or with personal and commercial vehicles (mixed traffic ROW). For non-rail modes, transit agencies must report lane miles for three types of ROW:

- **Exclusive Fixed Guideway** — these segments are exclusive at all times, 24 hours per day, seven days per week;
- **Exclusive High Intensity Busway** — these segments are HOV lanes at all times, 24 hours per day, seven days per week or alternatively may be HOV lanes for a portion of the week and exclusive to transit for the remainder of the week; and
- **Controlled Access High Intensity Busway** — these segments may be exclusive to transit or function as HOV for a certain number of hours but are open to general traffic for some part of the week.

**Example:** This example depicts a two-lane road that is ten miles long with service in two directions. How should the agency report this segment?



**Solution:** The agency reports 20 lane miles.

### Exhibit 54: Calculating Lane Miles

Lane miles are the length of a roadway (in miles) multiplied by the number of traffic lanes. The following exhibit gives examples for calculating lane miles for non-rail ROWs.

**Exhibit 55: Calculating Lane Miles and Guideway Classifications**

Examples	Solutions
<b>Example 1:</b> There is a HOV facility ten miles long with one traffic lane running northbound and one traffic lane running southbound. It operates under HOV restrictions all times.	10 miles for the northbound lane + 10 miles for the southbound lane = 20 lane miles, Exclusive HIB.
<b>Example 2:</b> There is reversible facility ten miles long with one traffic lane (operated north bound in the morning and south bound in the evening). During off-peak hours, it is open to all traffic.	There is only one lane, so the agency would report 10 lane miles, Controlled Access HIB.
<b>Example 3:</b> A busway (exclusive to transit vehicles at all times) is 3 miles long.	An agency using this busway would report 3 lane miles, Exclusive FG.

**Guideway, Power and Signal Equipment, and Track (Rail Modes)**

Transit agencies providing rail service are required to report on the specific types of guideway assets and power and signal equipment and on the specific types of track fixation assets in addition to the guideway class, miles of track, and crossings that has been historically required for all rail modes. Agencies must report on all track, including yard and sidetrack.

FTA collects data on the following three sections for all rail modes:

- Guideway elements
- Power and signal elements
- Track elements (special work assets)

For each guideway and power and signal elements reported, agencies must report either the percentage or quantity in an age group by decade of construction, ranging from pre-1940 to the present Report Year. For each section below, agencies will be required to report the following:

- Expected service years when new
  - This should represent the average number of service years for each element. Agencies may report their own expected service years specific to their agency's conditions and current environment.
- Transit agency capital responsibility

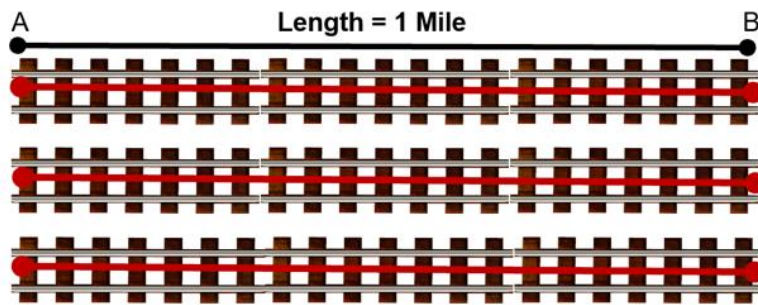


- Agencies will report the percentage for capital responsibility for each element reported.
- Agency with shared responsibility (if applicable)
  - Agencies with shared responsibility must report the other agency that shares capital responsibility for each element.

## Guideway Elements

For each guideway element, agencies must report the amount of track miles.

### Exhibit 56: Reporting Track Miles



**Example:** An agency has capital responsibility to maintain a corridor of guideway that is one mile from point A to point B. Three track railways operate over guideway. How would the agency report track miles for this section?

**Solution:** The agency would report three track miles. Track miles are the combined length of all track railways, even if they are parallel.

Guideway elements are reported according to the method of construction, as follows:

- At-Grade
  - Ballast (including expressway)
  - In-Street/embedded
- Elevated
  - Retained fill
  - Concrete
  - Steel viaduct or bridge
- Below-Grade
  - Retained cut

- Cut-and-cover tunnel
- Bored or blasted tunnel
- Submerged tube

See Exhibit 57 (*Track and Guideway Elements*) for more detail.

Agencies must report the age group of each guideway element. This can be reported as a percentage of the total for each element, or agencies may report age based on track miles for each age group.

The age of each element should reflect the age of the foundation of the guideway such as the roadway or ballast. If the period of construction of an element spanned two age groups, agencies should determine a reasonable and consistent split between the two age groups and report accordingly. If there is no reasonable basis for a split, the age group should reflect the end date of construction.

### Splitting Guideway

To mark the division between guideway categories, agencies divide at-grade guideway into “sections” with an endpoint wherever there is a station or a change in construction type.

### Power and Signal Elements

As part of the transit guideway asset inventory, agencies are required to report power and signal elements used for their rail modes. Power signals and elements are listed below:

- Substation building
- Substation equipment
- Third rail/power distribution
- Overhead contact system/power distribution
- Train control and signaling

Agencies must report the quantity of substation buildings. Agencies must report substations that comprise multiple buildings as one single substation if the individual buildings or shells are working elements of the same substation. If the buildings serve different purposes and are not sub-components of one operation, then the agency must count each individually. For other categories of power and signal elements, FTA does not require agencies to report the quantity, but agencies must indicate whether or not they have these assets.

Agencies that report Inclined Plane (IP) or Cable Car (CC) modes should report the associated motors and cables under Substation Equipment under the Power and Signal section.

Similar to guideway elements, agencies must report the age group for each power and signal element. This can be reported by quantity for each element or by percentage for each applicable age group.

### Track Elements

Agencies must provide data on their track inventory. Linear assets are reported in three categories: Tangent, Curve, and Special Work Assets. Tangent and curve track are reported in track miles, in the following categories:

- Tangent — Revenue Service
- Curve — Revenue Service
- Non-Revenue Service
- Revenue Track — No Capital Replacement Responsibility

Special Work Assets are reported as the quantity of each category listed:

- Single turnout
- Lapped turnout
- Single crossover
- Double crossover
- Grade crossing
- Rail crossing
- Slip switch

### Single Turnout

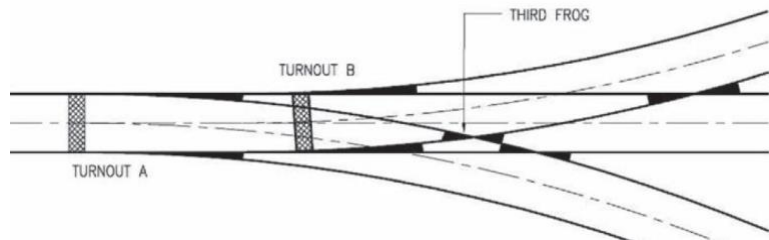
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An assembly of track components that collectively permit two tracks to merge with each other. The primary components of a turnout are the frog and the switch.



### Lapped Turnout

A lapped turnout is a special type of turnout in which the switch rails for a second turnout will be placed between the switch and the frog of the initial turnout. Lapped turnouts are used to achieve a more compact track layout in constrained locations, typically in a configuration that allows rail traffic to veer right or left in addition to proceeding straight ahead.<sup>7</sup>



### Single Crossover

A single crossover consists of two turnouts positioned in two tracks that allow the vehicle to go from one track to the other. The two tracks are usually, but not always, parallel, and the turnouts are usually identical.



### Double Crossover

A double crossover—sometimes called a *scissors crossover*—consists of two crossovers of opposite hand orientation superimposed upon each other. In addition to the four turnouts involved, a track crossing diamond is needed between the two main tracks.



### Grade Crossing

A grade crossing is an intersection of a roadway and a rail right-of-way that cross each other at the same level (at grade). For street-running operations, each street intersection is considered a grade crossing (excludes driveways and parking lot entrances).



<sup>7</sup> Engineering images from TCRP Report 155, *Track Design Handbook for Light Rail Transit* (2016).

## Rail Crossing

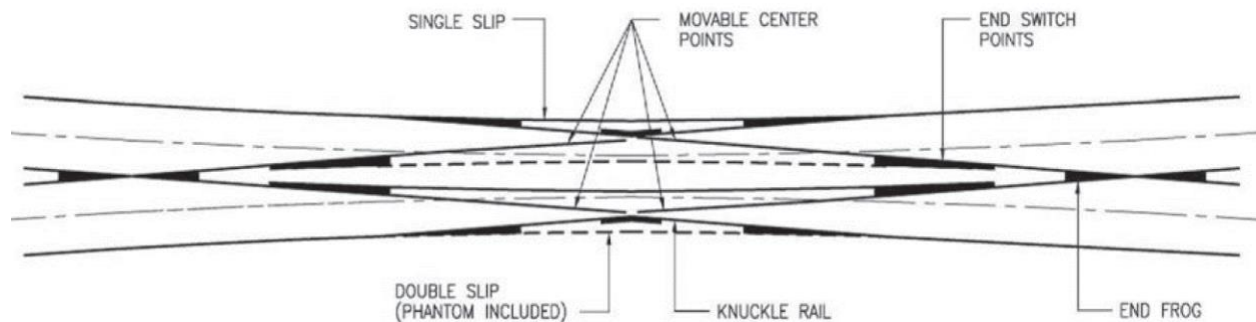
Track crossings permit two tracks to cross each other. Track crossings are commonly called either *crossing diamonds* or simply *diamonds* due to shape. The intersecting angle between the two tracks can be 90 degrees or less, but rigid crossings under approximately 10 degrees are rare.



If a track crosses two parallel tracks, as shown in the picture to the right, the agency should report two crossings. If there are two pairs of tracks that cross each other, the agency should report four crossings.

## Slip Switch

A slip switch superimposes two switches and curved closure rails on top of an elongated track crossing. A slip switch may be installed to switch a train from one track to another at a flat angle crossing when space constraints make it impossible to provide separate



turnouts outside of the limits of the diamond. Both single and double slip switches are used in most transit operations. Agencies should not report switches if they are included as part of a single turnout or lapped turnout. Agencies should count each slip switch once, regardless of whether it is a single or a double slip switch.

In cases where agencies use freight assets to provide public transportation, they still are required to report these assets to the NTD. Agencies that share capital responsibility for track with a freight provider or other private entity are also required to provide data on the amount of track under performance restrictions.

In cases where agencies use freight assets to provide public transportation, they still are required to report these assets to the NTD. Agencies that share capital responsibility for

track with a freight provider or other private entity are also required to provide data on the amount of track under performance restrictions.

### Exhibit 57: Calculating Track Miles

**Example 1:** This example shows one segment of track that is one mile long with service in two directions. How many miles of track can an agency report?



**Solution:** Track is measured without regard to routes or direction of travel. Agencies report this as one mile of track.

**Example 2:** This example shows a one-mile segment with inbound and outbound parallel tracks. How many miles of track should an agency report?



**Solution:** Track is measured without regard to routes or direction of travel. Agencies report this as two miles of track.

### Performance Restriction

Agencies are required to report total track miles under performance restriction for which they have capital responsibility. A performance restriction is defined to exist on a segment of rail fixed guideway when the maximum permissible speed of transit vehicles is set to a value that is below the guideway's full-service speed. The performance restriction can be communicated through operating instructions, route signage, flaggers, or an agency's dispatch system. Performance restrictions may result from a variety of causes, including defects, signaling issues, construction zones, maintenance work, or other causes.

Performance restrictions must be recorded as of 9 AM on the first Wednesday of each month. If an agency does not operate at 9 AM, they must record during the AM peak on the first Wednesday of each month. An annual average is reported to the NTD each year. Performance restrictions must be reported by mode and type of service.

While FTA does not collect the causes or circumstances behind each performance restriction in the annual report forms, agencies may include these in their narrative report.



Performance restrictions serve as the condition assessment for the infrastructure category that is calculated in annual targets.

For more information on calculating performance restrictions, please reference the [\*TAM Infrastructure Performance Measure Reporting Guidebook: Performance Restriction \(Slow Zone\) Calculation\*](#).

#### **Exhibit 58: Reporting Performance Restrictions**

A transit agency is experiencing high temperatures during the summer months. The agency issues an advisory warning for all Heavy Rail (HR) operators to reduce speed during the daylight hours. How should an agency report this?

The transit agency would not report a performance restriction in this case. A performance restriction must be specific to a section of track. If the agency cannot pinpoint the sections of track that need to be under a performance restriction during extreme weather conditions, it would not be considered a true performance restriction.

A transit agency has identified defects in several segments of their Commuter Rail (CR) track. The agency is conducting maintenance on these segments but has lowered the permissible speed from 40mph to 25mph. How would an agency report this?

The transit agency would include these segments of track in their total for track under performance restrictions since the defects in the track have caused the service to operate at a lower speed than the full-service speed.

## **Vehicles, Maintenance, and Fuel**

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All transit agencies reporting service data must provide information on revenue vehicles by mode and type of service. Rural reporters provide less detailed data.

Transit agencies must inventory all vehicles they use to provide public transportation that have not been sold or disposed of by the end of the fiscal year. Vehicles must be reported on the first fiscal year in which they are used in revenue service. This inventory identifies the vehicles in the total fleet and includes all revenue and service vehicles in the following situations.

- Vehicles in operation (i.e., providing revenue service)
- Vehicles awaiting sale or disposal
- Vehicles out for long-term repair
- Vehicles in storage
- Vehicles retained as part of an FTA-approved emergency contingency plan

For Commuter Rail service (CR), transit agencies must report data for both passenger cars and locomotives used to pull or push.

Transit agencies report revenue vehicle inventory data by groups or fleets. Agencies should group vehicles into fleets if they are identical in all aspects, including vehicle type, manufacture year, model, and funding source, etc.

### Revenue Vehicle Inventory Data (Form A-30)

FTA collects the following data from transit agencies that report revenue vehicle inventory information:

- Agency Fleet Identification
- Vehicle type
- Number of vehicles in total fleet
- Number of active vehicles in fleet
- Dedicated fleet
- Vehicle length
- Seating capacity
- Year of manufacture
- Ownership
- Funding source
- Number of emergency contingency vehicles
- ADA-accessible vehicles
- Useful Life Benchmark

### Agency Fleet Identification

Transit agencies may report unique identifiers for each fleet in their inventory. This may be any characteristic or group identifier the agency uses to distinguish between vehicle fleets.

### Vehicle Type

Transit agencies must report the vehicle type for each fleet of vehicles. Please see the list of vehicle types below:

**Articulated Buses (AB)** are extra-long (54 ft. to 60 ft.) buses with two connected passenger compartments. The rear body section is connected to the main body by a joint mechanism that allows the vehicles to bend when in operation for sharp turns and curves and yet have a continuous interior.



**Automated Guideway Vehicle (AG)** is a vehicle used for Monorail/Automated Guideway mode (MG).

**Automobile (AO)** is a passenger car up to and including station wagons in size. Excludes minivans and anything larger.

**Over-the-Road Bus (BR)** is a bus characterized by an elevated passenger deck located over a baggage compartment.

**Bus (BU)** is a rubber-tired passenger vehicle powered by diesel, gasoline, battery, or alternative fuel engines contained within the vehicle. Vehicles in this category do not include school buses or cutaways.

**Cable Car (CC)** is a 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 onboard the vehicles.

**Cutaway (CU)** is a transit vehicle is built on a van or truck chassis by a second stage manufacturer. The chassis is purchased by the body builder, a framework is built for the body, and then the body is finished for a complete vehicle. For example, a truck chassis may be used as the base for a small transit bus. Cutaways typically seat 15 or more passengers, and typically may accommodate some standing passengers.

**Double Decker Bus (DB)** is a high-capacity bus 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.

**Ferryboat (FB)** is a vessel for carrying passengers 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 Car (HR)** is a rail car:

- With motive capability
- Driven by electric power taken from overhead lines or third rails
- Configured for passenger traffic
- Usually operated on exclusive right-of-way (ROW)

**Light Rail Vehicle (LR)** is a rail car:

- With motive capability
- Usually driven by electric power taken from overhead lines
- Configured for passenger traffic
- Operated on exclusive ROW or on mixed traffic streets

**Inclined Plan Vehicle (IP)** is a special type of passenger vehicle operating up and down slopes on rails via a cable mechanism.

**Minivan (MV)** is a light duty vehicle having a typical seating capacity of up to seven passengers plus a driver. A minivan is smaller, lower, and more streamlined than a full-sized van, but it is typically taller and has a higher floor than a passenger car. Minivans normally cannot accommodate standing passengers.

**Commuter Rail Locomotive (RL)** is a Commuter Rail (CR) vehicle used to pull or push CR passenger coaches. Locomotives do not carry passengers themselves.

**Commuter Rail Passenger Coach (RP)** is a Commuter Rail (CR) passenger vehicle not independently propelled and requiring one or more locomotives for propulsion.

**Commuter Rail Self-Propelled Passenger Car (RS)** is a Commuter Rail (CR) passenger vehicle not requiring a separate locomotive for propulsion.

**School Bus (SB)** is a passenger vehicle, which is designed to carry more than ten passengers in addition to the driver. School buses are used primarily for transporting pre-primary, primary or secondary school students either to such schools from home or from such schools to home.

**Sports Utility Vehicle (SV)** is a high-performance four-wheel drive car built on a truck chassis. It is a passenger vehicle, which combines the towing capacity of a pickup truck with the passenger-carrying space of a minivan or station wagon. Most SUVs are designed with a roughly square cross-section, an engine compartment, a combined passenger and cargo compartment, and no dedicated trunk. Most mid-size and full-size SUVs have three rows of seats with a cargo area directly behind the last row of seats. Compact SUVs and mini SUVs may have five or fewer seats.

**Trolleybus (TB)** is a rubber-tired, electrically powered passenger vehicle operated on city streets drawing power from overhead lines with trolleys.

**Aerial Tramway Vehicle (TR)** is an unpowered passenger vehicle suspended from a system of aerial cables and propelled by separate cables attached to the vehicle suspension system. Engines or motors at a central location, not onboard the vehicle, power the cable system.

**Van (VN)** is an enclosed vehicle having a typical seating capacity of 8 to 18 passengers and a driver. A van is typically taller and with a higher floor than a passenger car, such as a hatchback or station wagon. Vans normally cannot accommodate standing passengers.

**Vintage Trolley/Streetcar (VT)** is a vintage or antique rail car originally manufactured before 1975, or a replica of this type of rail car that has been built more recently. The vehicles are typically operated in mixed traffic ROW but may also operate on exclusive ROW.

[Appendix B: Asset Codes](#) provides a quick reference for abbreviations the NTD uses on the Annual Report for vehicle type.

Some transit agencies operate motor buses that look like trolleybuses. However, these replica trolleys do not share the same characteristics as true trolleybuses, such as drawing electrical power from overhead lines. If an agency operates replica trolleys, it must report the replicas as buses under the Bus (MB) mode.

### Number of Vehicles in Total Fleet

Transit agencies must report the number of revenue vehicles in the total fleet at the end of the fiscal year. This total does not include supervisor or support vehicles. Total vehicles include both active and inactive vehicles held at the end of the fiscal year. Agencies report vehicles they sell or dispose of during their fiscal year and should indicate they have retired these vehicles.

Inactive vehicles are not readily available for revenue service. They include vehicles that are

- In storage
- Retained for emergency contingency purposes
- Out of service for an extended period of time for major repairs
- Awaiting sale or disposal

Transit agencies add vehicles to the inventory of Total Vehicles the first year they are used in transit service. Active Vehicles should include only the vehicles available to operate in revenue service. Active vehicles include spare vehicles and vehicles temporarily out of service for routine maintenance and minor repairs. Because the number of active vehicles includes spares, the number of active vehicles is typically greater than the number of VAMS.

**Exhibit 59: Active and Inactive Vehicles**

Vehicle Status	Total Vehicles	Active Vehicles	Contingency
Vehicles in Service	X	X	-
Spare Vehicles	X	X	-
Vehicles in Routine Maintenance/Minor Repairs	X	X	-
Vehicles in Rehabilitation/Major Repairs	X	-	-
Vehicles Awaiting Sale	X	-	-
Vehicles in Storage	X	-	-
FTA-Approved Contingency Vehicles	X	-	X
Vehicles Being Cannibalized for Parts	-	-	-
Vehicles Sold During Fiscal Year	-	-	-
Support Vehicles and Supervisor Vehicles	-	-	-
New Vehicles not yet in Service	-	-	-

**Number of Active Vehicles in Fleet**

Transit agencies must report the number of active vehicles in the fleet at year-end. Active vehicles do not include emergency contingency vehicles.

If an agency were holding an entire fleet of vehicles until disposal, the agency would report the number of active vehicles for that fleet as zero.

## Dedicated Fleet

FTA defines dedicated vehicles as vehicles used exclusively for public transit service. Transit agencies that report directly operated service must report all vehicles under dedicated fleets.

In some cases, purchased transportation contractors do not use a dedicated fleet for public transit services. Transit agencies reporting this service must report such vehicles as non-dedicated. Transit agencies report limited data for non-dedicated fleets. Non-Dedicated fleets should encompass a representative sample of the vehicles used to provide the service. For TN and TX types of service, spares should not be included in this sample.

## Vehicle Length

Transit agencies must report the vehicle length for each fleet of vehicles in feet.

## Seating Capacity

The NTD captures seating capacity for each vehicle fleet. This is the actual number of seats onboard the vehicle and does not include the driver's seat except for Vanpool (VP) where the driver is typically a passenger. Manufacturers generally cite this information in the specification of the vehicle.

## Year of Manufacture

Transit agencies must report the year of manufacture for the vehicles. The year of manufacturer is the year that the vehicles were built, not the model year.

### Exhibit 60: Year of Manufacture vs. Model Year

**Example:** A fleet of 20 buses is manufactured in 2020. The model year of the 20 buses is 2021. What is the year of manufacture for purposes of NTD reporting?

**Solution:** Report the year of manufacture as 2020, as this is the year in which the vehicles were built.

### Ownership

Transit agencies must indicate what type of entity owns the revenue vehicles and the ownership type. Ownership types include

- Owned outright by a public agency
- Owned outright by a private entity
- True lease by a public agency
- True lease by a private entity
- Lease under a lease purchase agreement by a public agency
- Lease under a lease purchase agreement by a private entity
- Leased or borrowed from related parties by a public agency
- Leased or borrowed from related parties by a private entity

#### *Owned Outright*

**Owned outright** indicates that a public agency or private entity owns the vehicles. Owned outright also includes safe harbor leasing agreements where only the tax title is sold.

#### *True Lease*

Under a **true lease** the public agency or private entity does not own the vehicle. Typically, at the end of the lease, the entity leasing the vehicle returns it to the leasing company. When the public agency or private entity returns the leased vehicle, it often enters into a new lease agreement, usually for a new vehicle.

In some cases, true leases include the option to purchase the vehicle at the end of the lease. When the agency buys the vehicle, vehicle ownership becomes **owned outright**.

Public transit agencies generally do not enter into true leases for revenue vehicles. However, should a transit agency enter into a true lease with a private entity for a Vanpool program, it should report the arrangement as a true lease. If the agency does not have a true lease, it should report the vehicles as owned outright by a private entity.

#### *Lease Purchase Agreement*

Under a **lease purchase agreement**, the public agency or private entity acquires the vehicle by making all lease payments. The public agency or private entity owns the vehicle when it makes all payments, at which the ownership type changes to **owned outright**.

### *Leased or Borrowed from Related Parties*

**Leased or borrowed from related parties** usually involves two government entities. Sometimes, another public agency (e.g., a State) owns the vehicles and either leases them or provides them at no cost to the transit agency (e.g., local grantee).

Please see Appendix B, "[Asset Codes](#)," for the acronyms the NTD uses on the Annual Report for ownership type.

### **Funding Source**

Agencies must indicate the funding source used to purchase or lease vehicles using the following options:

- Urbanized Area Formula Program (§5307)
- Formula Grants for Rural Areas (§5311)
- Enhanced Mobility of Seniors & Individuals with Disabilities (§5310)
- Other Federal funds
- Non-Federal public funds
- Non-Federal private funds.

Please see Appendix B, "[Asset Codes](#)," for the abbreviations the NTD uses on the Annual Report for funding sources.

### **Number of Emergency Contingency Vehicles**

FTA normally requires that agencies dispose of vehicles when they replace them with FTA-funded vehicles. However, FTA may permit a transit agency to keep the vehicles in an inactive fleet to be used in the event of natural disasters. Agencies must request FTA approval of an Emergency Contingency Plan for keeping replaced vehicles.

Agencies must report the number of vehicles in an approved FTA Emergency Contingency Plan. They must report the emergency contingency vehicles as an inactive fleet.

### **ADA-Accessible Vehicles**

Agencies must identify active vehicles that meet ADA requirements for accessibility.

## Useful Life Benchmark

ULB is the expected life cycle of a capital asset for a particular transit agency's operating environment, or the acceptable period of use in that environment. Agencies must report a ULB for all fleets for which they have capital replacement responsibility.

FTA has outlined default ULB for each vehicle type. If a transit agency selects ULBs that differ from FTA's default values, the NTD analyst may request supporting documentation.

Please see the table below for default ULB's for common vehicle types.

**Exhibit 61: Revenue Vehicle Default Useful Life Benchmarks**

Vehicle Type	Default ULB (in years)
Articulated Bus (AB)	14
Automated Guideway Vehicle (AG)	31
Automobile (AO)	8
Over-the-road Bus (BR)	14
Bus (BU)	14
Cable Car (CC)	112
Cutaway Bus (CU)	10
Double Decked Bus (DB)	14
Ferryboat (FB)	42
Heavy Rail Passenger Car (HR)	31
Inclined Plane Vehicle (IP)	56
Light Rail Vehicle (LR)	31
Monorail Vehicle (MO)	31
Minivan (MV)	8
Commuter Rail Locomotive (RL)	39
Commuter Rail Passenger Coach (RP)	39



Vehicle Type	Default ULB (in years)
Commuter Rail Self-Propelled Passenger Car (RS)	39
School Bus (SB)	14
Streetcar (SR)	31
Sports Utility Vehicle (SV)	8
Trolleybus (TB)	13
Aerial Tramway (TR)	12
Van (VN)	8
Vintage Trolley (VT)	58

### Capital Responsibility for Revenue Vehicles

Transit agencies indicate whether they have capital responsibility for each revenue vehicle fleet. If the transit agency leases the vehicles but must pay a certain percent annually to eventually own the assets, such as lease-to-own arrangements, the agency should report the status of capital responsibility as of the end of the fiscal year.

In the case of leased or borrowed from related party agreements, the lessee does not have to report ULB for these assets, as they do not have capital responsibility. It is typically the lessor that would report this condition assessment.

Agencies that have true leases are not required to report ULB for these revenue vehicles since the agency does not have capital responsibility.

### Autonomous Vehicle Fleets

Transit agencies indicate whether fleet vehicles are autonomous. An autonomous vehicle is one “capable of performing all driving functions without human input under certain conditions.”

### Revenue Vehicle Inventory — Additional Requirements for Urban Reporters

Full and Reduced Reporters operating in Urbanized Areas must also report the following, by fleet:

- Year of rebuild
- Manufacturer
- Model
- Standing capacity
- Total miles on active vehicles
- Average lifetime miles per active vehicle

#### *Year and Type of Last Renewal*

Transit agencies must report the year of renewal and type of renewal for the vehicles, if applicable. An agency must report the year of renewal if it performs work on a vehicle to extend its useful life or ensure the useful life is reached. The following renewal types must be reported:

- Mid-Life Vehicle Overhaul
- Life-Extending Rebuild

**Mid-Life Vehicle Overhaul** is the systematic replacement or upgrade of vehicle systems with a useful life less than the useful life of the entire vehicle in a programmed manner. Overhaul is performed as a planned or concentrated preventive maintenance activity and is intended to enable the vehicle to perform to the end of the original useful life.

**Life-Extending Rebuild** is a capital activity associated with rolling stock that occurs at or near the end of a unit of rolling stock's useful life. This results in an extended useful life for the unit consistent with the extent of the rebuild.

For example, an agency may rebuild a bus with a useful life of 12 years to extend its useful life to 17 years.

If an agency rebuilds a portion of a vehicle fleet that it reports to the NTD, it must divide the fleet and report the rebuilt vehicles separately. Agencies can only group vehicles into a fleet on the Annual Report if the vehicles are identical. Agencies should not update the original funding source in the event of a rebuild.

#### *Manufacturer*

Agencies should report the company that manufactured the vehicle. Some vehicles may have more than one manufacturer. For example, cutaway vehicles have two

manufacturers: the manufacturer of the chassis and the manufacturer of the body. Transit agencies must report the manufacturer of the body.

Please see Appendix B, "[Asset Codes](#)," for the acronyms the NTD uses on the Annual Report for manufacturer type.

### *Model*

Transit agencies must report the model name for a vehicle as the model that the vehicle manufacturer provides. The Vehicle Identification Number (VIN) is not the model.

#### **Exhibit 62: Manufacturer vs. Model**

**Example:** Transit Agency A has a fleet of cutaway vehicles built on Ford F-350 chassis. The bodies were manufactured by El Dorado. El Dorado lists the vehicles as being Aerotech models. What does the agency report as the manufacturer and the model?

**Solution:** The agency must report the body manufacturer. Transit Agency A reports El Dorado (EDN) as the manufacturer and Aerotech as the model.

### *Standing Capacity*

Transit agencies must report the standing capacity of the vehicle fleet. This is the maximum number of people that a transit agency allows (by policy) to stand on the vehicle at one time.

If local policy prohibits standing, the agency will report zero for standing capacity. In the unlikely event that there is no local policy on the maximum number of standees, the agency should report the rated standing capacity as provided by that vehicle's manufacturer.

### *Total Miles on Active Vehicles*

Agencies must report the total miles each vehicle fleet was driven during the fiscal year. The total miles on active vehicles include

- Actual vehicle miles (including deadhead and revenue miles)
- The other miles incurred or driven during the reporting period such as mileage from
  - Operator training
  - Moving vehicles between and within maintenance facilities/garages

### *Average Lifetime Mileage per Active Vehicle*

Transit agencies must report the average lifetime miles on its vehicles at the end of the fiscal year.

Average lifetime miles are the average mileage, since the date of manufacture, on active vehicles at fiscal yearend. Average lifetime miles always begin with the original date of manufacture, even if an agency has rebuilt a vehicle.

### **Exhibit 63: Total Miles and Average Lifetime Mileage per Active Vehicle**

**Example:** A transit agency operates Bus (MB) service with a fleet of 8 vehicles. The odometer/hubometer readings for each vehicle and the vehicle status at fiscal year-end (FYE) 2021 are below. All buses have the same vehicle type, fuel type, ownership code, funding source, year of manufacture, manufacturer code, model number, and capacity (seating and standing). How does the agency report Total Miles During the Period and Average Lifetime Miles per Active Vehicle?

Vehicle Number	Odometer Reading at 2020 Fiscal Year-End	Odometer Reading at 2021 Fiscal Year-End	Mileage During 2021 Fiscal Year	Status at 2021 Fiscal Year-End
1	35,005	72,188	37,183	In revenue operation
2	47,410	98,442	51,032	In revenue operation
3	20,115	25,776	5,661	Out for six weeks for body work
4	140,020	190,290	50,270	In revenue operation
5	38,732	68,333	29,601	Out for six weeks for body work
6	150,043	155,747	5,704	Emergency contingency vehicle
7	40,555	79,676	39,121	In revenue operation
8	30,080	60,045	29,965	Spare used in operation

***Solution:*** Determine active vehicles at 2021 FYE:

*Vehicles 1, 2, 4, 7, and 8 are active vehicles at FYE (includes vehicles currently in revenue operation and temporarily out of service for routine preventive maintenance). Vehicles 3, 5, and 6 are not part of the active fleet. Calculate and report average lifetime mileage per active vehicle and total mileage on active vehicles during the period:*

***Average lifetime mileage per active vehicle:  $(72,188 + 98,442 + 190,290 + 79,676 + 60,045) / 5 \text{ vehicles} = 100,128 \text{ miles}$***

***Total mileage on active vehicles during period:  $(37,183 + 51,032 + 50,270 + 39,121 + 29,965) = 207,571 \text{ miles}$***

### **Revenue Vehicle Inventory — Additional Requirements for Rail Mode Operators**

Full Reporters operating rail modes must also report the following, by rail mode fleet (including passenger car fleets). Agencies do not report these data points for rail systems subject to Federal Railroad Administration (FRA) safety oversight, such as commuter rail systems.

#### *Total Vehicles with Event Data Recorders*

Report the total number of fleet vehicles equipped with event data recorders according to IEEE 1482.1 standard.

#### *Total Vehicles with Emergency Lighting System Design*

Report the total number of fleet vehicles with systems that meet the minimum performance criteria for emergency lighting specified by APTA RT-S-VIM-20-10 standard.

#### *Total Vehicles with Emergency Signage*

Report the total number of fleet vehicles with systems that meet the minimum performance criteria for the design of emergency signage specified by APTA RT-S-VIM-021-10 standard.

#### *Total Vehicles with Low-Location Emergency Path Marking*

Report the total number of fleet vehicles with systems that meet the minimum performance criteria for low-location exit path marking specified by APTA RT-S-VIM-022-10 standard.

### Energy Consumption: Full Reporter Requirements

***This section applies to Full Reporters only.***

Full Reporters must provide data on the type and amount of fuel that they use to propel their revenue vehicles. Full Reporters must report this information for all modes and types of service except for the TX and TN Types of Service. The NTD reporting system provides energy choices for rail and non-rail modes.

If none of the energy choices fit, agencies must select other fuel (OR). If agencies select OR, FTA requires documentation of what type of energy the revenue vehicles use.

Agencies that use a fuel mixture must report the amount of fuel consumed in each category.

#### *Rail Modes*

FTA classifies rail propulsion methods by the following energy types:

- Kilowatt hours of propulsion power (EP)
- Gallons of diesel fuel (DF)
- Gallons of biodiesel (BD)
- Gallons of liquefied petroleum gas (LPG) (LP)
- Gallons of liquefied natural gas (LNG) (LN)
- Gallons of other fuel (OR)

#### *Non-Rail Modes*

Non-rail revenue vehicles may use the following energy types:

- Kilowatt hours of propulsion power (EP)
- Kilowatt hours to charge batteries (EB)
- Gallons of diesel fuel (DF)
- Gallons of biodiesel (BD)
- Gallons of gasoline (GA)
- Gallons of liquefied petroleum gas (LPG) (LP)
- Gallons of liquefied natural gas (LNG) (LN)
- Gallons of methanol (MT)
- Gallons of ethanol (ET)
- Gallons of compressed natural gas (CNG) (CN)
- Gallons of bunker fuel (low grade of diesel fuel often used in ferryboat operations) (BF)

- Gallons of kerosene (KE)
- Gallons of other fuel (OR)
- Gallons of hydrogen (HY)

Please see Appendix B, "[Asset Codes](#)," for the acronyms the NTD uses on the Annual Report for fuel types.

### *Hybrid Vehicles*

Hybrid vehicles consume liquid fuel as their primary energy source and supplement the combustion engine with an electric motor charged by the motion of the vehicle. If agencies use hybrid vehicles, they must report the primary fuel source (typically gasoline or diesel).

### *Dual Fuel*

A vehicle that uses more than one source of energy is called dual fuel. This includes plug-in hybrids that consume both liquid fuel and electricity from an external outlet. It does not include hybrids that charge their batteries using systems onboard the vehicle. For dual fuel vehicles, agencies should report both fueling types (e.g., gasoline and electric battery for a plug-in hybrid).

### *Compressed Natural Gas/Hydrogen Conversion*

If an agency uses compressed natural gas (CNG), the agency must report the fuel in gallon equivalents of either gasoline or diesel fuel, as applicable, based on what type of fuel the revenue vehicle would use if it were not powered by CNG. Transit agencies should contact the supplier of the CNG for the correct conversion factors. If an agency cannot obtain the conversion factor from the supplier, it can use the exhibit below.

### *Biodiesel Fuel*

If an agency has a vehicle fleet that uses biodiesel fuel, it should report the fuel type as diesel fuel.

**Exhibit 64: Compressed Natural Gas Conversion Factors**

**1 Therm** = 100,000 British Thermal Units (BTU)

Gallon equivalents of diesel (#2 grade) = Number of BTU / 138,000

Gallon equivalents of gasoline = Number of BTU / 114,000

Gallon equivalent of gasoline = 5.66 pounds

Gallon equivalent of diesel (#2 grade) = 5.42 pounds

**Exhibit 65: Compressed Natural Gas Conversion**

Examples	Solutions
<b>Example 1:</b> A transit agency has one small bus for Demand Response service that uses CNG fuel. It buys 5,000 therms of CNG. The transit agency decides that if the bus was not using CNG the most likely fuel used would be DF. The energy supplier reports that their conversion rate is 1.42 Therms to 1 diesel gallon equivalent.	$5,000 \text{ therms} \div 1.42 = 3,521 \text{ equivalent gallons of diesel fuel (DF)}$
<b>Example 2:</b> A transit agency has one eight-passenger van for Demand Response (DR) service that uses CNG fuel. It buys 600 pounds of CNG. The transit agency decides that if the van was not using CNG, the most likely fuel used would be gasoline (GA). The energy supplier does not provide a conversion factor.	$600 \text{ pounds} \times 5.66 \text{ gallons per pound} = 3,396 \text{ equivalent gallons of gasoline (GA)}$

*Vanpool: Estimating Fuel Usage and Cost*

The best way to collect data on fuel usage and cost is to use a fuel card program that automatically sends these data to the agency. However, many Vanpool operators rely on drivers' reports for their data on fuel usage and cost. These reports can be unreliable and result in poor data quality. Thus, some Vanpool operators may wish to estimate these data instead. The following method for estimating these data would be acceptable for reporting to the NTD.



1. **Determine the fuel efficiency of each vehicle group in the Vanpool fleet.**  
Agencies should group together vehicles that are known to have the same fuel efficiency. Agencies must have a separate fuel efficiency calculation at least for each make/model of vehicle in their fleet. In some cases, vehicles of the same make/model, but different years may be grouped together. However, if the model changed significantly between model years (e.g., the 2012 model has a bigger engine than the 2011 model) agencies cannot group these years of vehicle together. Manufacturer's specifications of fuel efficiency tend to be overly optimistic. Instead, agencies must use their own data to determine fuel efficiency. The agency should use at least one month of reliable data on miles traveled and fuel used during regular Vanpool service to calculate fuel efficiency rates.
2. Track the miles traveled by each vehicle.
3. Divide miles traveled by fuel efficiency to estimate fuel used.
4. Use externally available data to estimate the cost of fuel per gallon. There are several websites such as [gasbuddy.com](http://gasbuddy.com) and [fuelgaugereport.aaa.com](http://fuelgaugereport.aaa.com) that publish reports on fuel prices by State and city. Agencies should use one of these sources to determine average fuel cost per gallon. Agencies must use data that are updated at least every month, and that break down prices geographically at least by State. Agencies may use a finer level of detail than this.
5. Separate out fuel taxes from fuel cost. Several online sources publish these data. Fuel taxes are usually applied on a per-gallon basis.
6. Multiply fuel used by cost per gallon to estimate fuel cost. Agencies should make sure to use both fuel used and cost per gallon data by month and region, or a finer level of detail.
7. Multiply fuel used by tax per gallon to estimate tax cost.

### **Exhibit 66: VP Estimating Fuel Usage and Cost**

**Example:** A transit agency operates a 3-vehicle Vanpool for one month in February 2020, in Virginia. Two vehicles are the same make/model/year and the third vehicle is distinct. The agency divides these vehicles into vehicle group A and vehicle group B.

#### **Solution:**

1. *The agency collected the following information during the months when the transit agency received regular, reliable reports from the drivers:*

*Group A has traveled 2,000 miles and used 150 gallons of gasoline. Group B has traveled 1,200 miles and used 80 gallons of gasoline. Calculate the fuel efficiency for each group:*

- **Group A:** 2000 miles / 150 gallons = 13.3 mpg
- **Group B:** 1200 miles / 80 gallons = 15 mpg

*In February 2020 group A travels 1,600 vehicle miles, including 100 miles for personal use. Group B travels 900 vehicle miles, with no personal use. This means 1,500 and 900 miles are reported in the NTD.*

*The transit agency divides the miles travelled by the fuel efficiency to estimate the fuel used.*

- **Group A:** 1,500 miles / 13.3 mpg = 112.78 gallons gasoline
- **Group B:** 900 miles / 15 mpg = 60 gallons gasoline
- **Total:** 112.78 gallons + 60 gallons = 172.78 gallons of gasoline

*The transit agency determines that average fuel cost in Virginia for February 2020 is \$2.284 per gallon of regular gasoline.*

*Federal tax is \$0.184 per gallon of gasoline. According to [dmv.virginia.gov](http://dmv.virginia.gov), Virginia state tax is \$0.162 per gallon of gasoline. Thus, the total tax per gallon is:*

- **Total:** \$0.184 + \$0.162 = \$0.346 tax per gallon
- **Fuel cost only:** \$2.284 - \$0.346 = \$1.938 fuel cost per gallon

*The transit agency uses the average fuel cost determined in step 5 to calculate the cost of fuel used by its vehicles.*

- 172.78 gallons \* \$1.938 = \$334.85 spent on fuel during February 2020.

*The transit agency determines total tax on fuel as follows:*

- 172.78 gallons \* \$0.346 = \$59.78 spent on tax during February 2020.

***The transit agency reports 172.78 gallons of gasoline used, \$334.85 spent on fuel, and \$59.78 spent on fuel taxes.***

## Service Vehicle Inventory (Form A-35)

Transit agencies must report the number of service vehicles in the total fleet at the end of the fiscal year. Agencies must only report service vehicles for which they have capital replacement responsibility. Transit agencies are required to report data on service vehicles, or vehicles which do not carry passengers. Agencies report service vehicle inventory data by groups or fleets. Agencies should group vehicles into fleets if they are identical in all aspects, including vehicle type, manufacture year, primary mode, etc. Service vehicles must not be used in revenue service to be reported on the A-35.

Service vehicles must be self-propelled and either road-worthy or major pieces of construction equipment to be reportable to the NTD. Examples of reportable service vehicles include automobiles used by supervisors or maintenance staff, wreckers, tow trucks, work trains, tampers, diggers, etc. Flatbed train cars, golf carts, and forklifts are not considered reportable service vehicles.

If an agency uses service vehicles that are pulled from a non-dedicated pool of agency owned vehicles that are not specific (or assigned) to transit, the agency should report a representative sample fleet of vehicles they typically use to support service.

### Service Vehicle Inventory Data

The NTD collects the following data on service vehicles:

- Vehicle Type
- Primary Mode
- Secondary Mode(s)
- Total Vehicles
- Useful Life Benchmark
- Year of Manufacture
- Transit Agency Capital Responsibility
- Estimated Cost
- Year Dollars of Estimated Cost

### Vehicle Type

Service Vehicles can be categorized into three vehicle types:

- **Automobiles** — Passenger cars, including station wagons. Excludes SUVs (crossovers and traditional SUVs), vans, minivans, and pickup trucks.
- **Trucks and Other Rubber-Tired Vehicles** — A self-propelled motor vehicle designed for the transportation of property or special purpose equipment or passengers., This vehicle category includes heavy-duty rubber-tired vehicles as well as pickup trucks, vans, SUVs (crossovers and traditional SUVs), and minivans.
- **Steel Wheel Vehicles** — In rail systems, these are vehicles with a specially designed cast or forged steel. This essentially cylindrical element rolls on the rail, carries the weight, and provides guidance for rail vehicles. Steel wheel vehicles exclude vehicles that are equipped for both road (rubber tires) and rail.

### Modes

Agencies must report a primary mode for each fleet. If service vehicles are used across multiple modes, the agency must report one mode as the primary and then indicate the secondary modes for each fleet.

### Total Vehicles

Transit agencies must report the number of service vehicles in the total fleet at the end of the fiscal year. Total vehicles include both active and inactive vehicles held at the end of the fiscal year.

### Useful Life Benchmark

Useful Life Benchmark is the expected life cycle of a capital asset for a particular transit agency's operating environment, or the acceptable period of use in service that environment. FTA has outlined default ULBs for service vehicle types. If a transit agency selects ULBs that differ from FTA's default values, the agency must submit documentation supporting their agency specific ULBs for approval. Please see the table below for default ULB's for service vehicle types.

**Exhibit 67: Service Vehicle Default Useful Life Benchmarks**

Vehicle Type	Default ULB (in years)
Automobile (AO)	8
Trucks and Other Rubber Tire Vehicles	14
Steel Wheel Vehicles	25

### Year of Manufacture

Transit agencies must report the year of manufacture for the vehicles. The year of manufacturer is the year that the vehicles were built, not the model year.

### Capital Responsibility for Service Vehicles

Transit agencies report service vehicle fleets for which they own or have direct capital responsibility. Agencies report the degree of capital responsibility for each fleet as a percentage. If the transit agency leases the vehicles but must pay a certain percent

annually to eventually own the assets, such as lease-to-own arrangements, the agency should report the value for capital responsibility as of the end of the fiscal year.

### **Estimated Cost**

For each service vehicle fleet, agencies must report the full cost to replace the fleet with a comparable set of vehicles. A reasonable estimate should reflect the current asset type, allowing for moderate increases in cost due to inflation or improvements in technology. The field should not reflect planning, but rather actual current estimated cost. The cost estimate should include “soft costs” such as unallocated contingencies or finance charges. The dollar figure should represent the agency’s most recent estimate of the full cost to replace these assets. If no recent cost estimate has been developed, then the agency may report the original cost of the asset.

### **Year Dollars of Estimated Cost**

Agencies are required to report the year corresponding to dollar value reported for estimated cost for each fleet.

## RESOURCE DATA REQUIREMENTS

### **Employees (Form R-10)**

*A summary of how to collect and report employee work hours*

### **Maintenance Performance (Form R-20)**

*A summary of how to collect and report revenue vehicle mechanical system failures*

## Employees (Form R-10)

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Full Reporters provide employee data for directly operated services only. These agencies must report two employee data items: the hours that all employees work during the year and the number of employees at the end of the year. Transit agencies report data by type of employee (full-time vs. part-time and operators vs. non-operators) and labor classification (operating and capital).

### Type of Employees

FTA defines an employee as a person whose salary the agency reports under the Labor object class (Salaries and Wages). Typically, this means that the transit agency writes the payroll checks and provides an Internal Revenue Service Form W-2: Wage and Tax Statement for the employee. People that a temporary employment agency employs are not employees of the transit agency.

Transit agencies may have two different types of employees: full-time and part-time. Transit agencies must categorize employees by full-time and part-time based on local policy. Generally, human resource departments use these definitions to classify each employee.

Full-time employees typically work a minimum number of hours, such as at least 30 hours per week or 1,500 hours per year. Full-time employees usually receive a full benefits package.

Full-time employees working part of their time in a function or mode are not part-time employees. For example, a full-time mechanic may repair Bus (MB) and Demand Response (DR) vehicles. The transit agency must report that mechanic as a full-time worker for both MB and DR modes.

Part-time employees work less than the minimum number of hours required for full-time employees and usually do not receive benefits. Often, agencies pay part-time employees at a lower rate than full-time employees.

Transit agencies must also categorize employees as operators and non-operators.

Operators are employees whose primary responsibility is the operation of revenue vehicles. This includes drivers, conductors, and ferry boat crews.

Non-operators are employees whose primary responsibility does not include the operation of revenue vehicles. A few examples are mechanics, schedulers, and managers.

In some cases, employees may perform work outside their primary responsibilities. For example, an operator on light duty may answer phones in the customer service office. This person is still considered an operator, so his hours are reported as an operator, but in the General Administration function rather than Vehicle Operations.

### Exhibit 68: Who is an Employee?

#### The following persons would be considered employees:

An individual who has completed the scheduled assignment.

An individual on extended sick leave.

An individual temporarily disabled and assigned to another position.

An individual who has left the transit agency through separation or retirement but who continues to receive a paycheck from the transit agency and 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 the employee is retained on the benefits program and retains job security rights.

#### The following persons would NOT be considered employees:

An individual working temporarily on a service contract (expense object class (5020) services).

An individual employed by an entity, either private or public, that has a contract with the transit agency to perform specific services (e.g., management services, clerical).

An individual under contract to another company but working on the transit agency's premises (e.g., temporary clerical services).

## Employee Work Hours and Actual Person Counts

Transit agencies must collect employee work hours and an actual person count. Employee work hours include all work performed during the report year. The actual person count of employees only includes employees at the end of the fiscal year.



## Employee Work Hours

Employee work hours are the total hours an agency's employees worked during the fiscal year. Agencies may hire new employees or existing employees may leave during the year. Regardless of when employees begin or leave their jobs, transit agencies must report the total work hours to the NTD. Transit agencies may determine employee work hours from payroll records.

Transit agencies must report the actual work hours for each employee. In some cases, employees working overtime may receive a pay rate of 1.5 times the normal rate. In these situations, transit agencies must report the actual hours worked, not the equivalent number of straight-time pay hours. For example, a driver works 10 hours and is paid the equivalent of 11 straight-time pay hours ( $8 + (1.5 \times 2) = 11$ ). The agency should report 10 actual work hours for this driver.

**Example:** A transit agency has a full-time employee. The agency paid the employee for 2,080 hours of work. Of the 2,080 hours, she spent 80 hours on vacation, 24 on sick leave, 40 on holidays, and 16 on personal leave. The remaining 1,920 was her time actually working. How many hours should the transit agency report?

**Solution:** The agency must report the hours actually worked: 1,920.

### Exhibit 69: Hours Worked

Work hours are typically less than the total hours paid by agencies to their employees. Transit agencies may pay employees for hours associated with fringe benefits, such as holiday time and sick leave. For example, agencies may pay a full-time employee for approximately 2,080 total hours in a report year. However, the actual work hours may be 1,700 to 1,800 of the 2,080 hours.

## Actual Person Count

Transit agencies must report the actual person count of employees as of the end of the fiscal year. This is typically straightforward; however, transit agencies may encounter unique situations, such as when an employee is on a paid leave of absence at the end of the year.

Transit agencies must report the total number of hours worked during the year, but the actual person count should only include personnel receiving paychecks at the agency's fiscal year-end.

### Allocation of Persons and Hours

Transit agencies must allocate work hours and person counts among labor classifications and modes if an employee works on more than one of the following:

- Functions
- Modes
- Type of services

Payroll records should enable a transit agency to allocate hours using a reasonable and consistent approach from year to year. Transit agencies must report employees to two decimal places (e.g., an employee spending 33 percent of his/her time on bus vehicle operations should be 0.33 employees under MB Vehicle Operations).

#### Exhibit 70: Work Hours and Allocated Person Count

**Example:** A transit agency has a full-time employee who performs vehicle maintenance on both DO and PT services. How should the agency report the data?

Mode	Type of Service	Full-Time Non-Operator Work Hours
DR	DO	900
DR	PT	600
MB	PT	300
Total		1,800

**Solution:** *Prorate the employee using the number of hours worked per mode.*

Mode	Type of Service	Full-Time Non-Operator Work Hours	Calculation of Employee	Full-Time Non-Operator Count
DR	DO	900	900 / 1,800	0.50
DR	PT	600	600 / 1,800	0.30
MB	PT	300	300 / 1,800	0.20
<b>Total</b>		1,800		1.00

*The employee works 50 percent of their time on DR DO, 30 percent on DR PT, and 20 percent on MB PT. The agency does not report the data associated with the DR PT or MB PT service. Therefore, the agency reports half an employee (0.5) and the 900 hours worked under DR DO.*

## Labor Classification

FTA classifies labor into two categories: operating and capital.

### Operating Labor

FTA defines operating labor as the personnel necessary to carry out the day-to-day requirements for providing transit service. Transit agencies report operating labor in four functions:

- Vehicle operations
- Vehicle maintenance
- Facility maintenance
- General administration

The Uniform System of Accounts (USOA) outlines these functions. For more information, see the [USOA guide](#) (available on the NTD website).

### Capital Labor

Capital labor is the personnel involved in the purchase of equipment (e.g., buses, shelters) and construction of facilities (e.g., garages, guideway, stations). The work activities for capital labor are design and engineering, purchase, land acquisition/relocation, construction, rehabilitation, and management of capital grants and projects.

### Maintenance Performance (Form R-20)

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***This section applies to Full Reporters only.***

Taxi and Transportation Network Company Types of Service do not provide maintenance performance (e.g., mechanical system failure) data.

Full Reporters must provide data on mechanical system failures for revenue vehicles. Revenue vehicle system failures are mechanical problems that occur when

- A vehicle does not complete its scheduled revenue trip, or
- A vehicle does not start its next scheduled revenue trip

A transit agency must count each system failure as it occurs, even if the agency immediately substitutes another vehicle and no revenue service is lost. Additionally, an agency must report a failure even if the agency later determines there is no actual problem with the vehicle.

For rail modes, count failure of any passenger car that is part of a train as a mechanical failure, even if though the train continues in service. In this situation, a transit agency should close the car and require its passengers to ride in other cars.

Disruptions caused by a traffic collision, natural disaster, or vandalism are not considered mechanical failures. The NTD only collects data on mechanical failures onboard the transit vehicle. Do not report failures of systems off of the vehicle, or on service (non-revenue) vehicles. For electrically propelled services, do not count failures of off-vehicle power or signaling systems.

Do not include mechanical failures that occur in the yard or grounds of the maintenance facility during pull-out operations in the count of mechanical failures. The count of mechanical failures starts after a revenue departs from the yard or grounds of the maintenance facility.

FTA separates system failures into the following categories:

- Major mechanical system failures are those that limit actual vehicle movement or create safety issues
- Other mechanical system failures

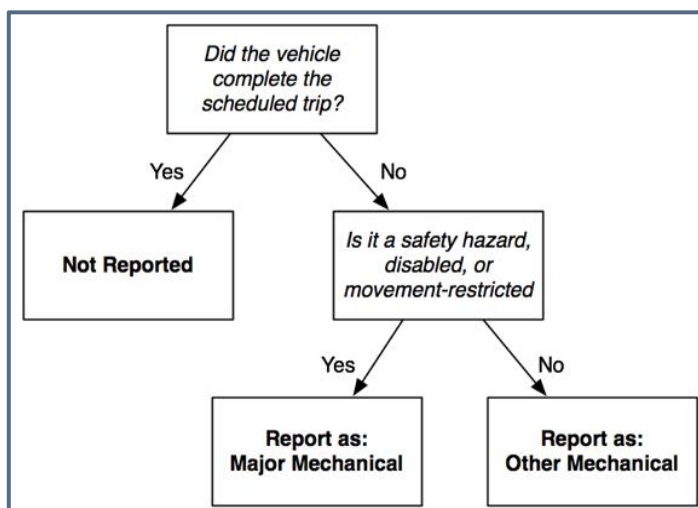
### Major Mechanical System Failures

Major mechanical system failures are failures of some mechanical element of the revenue vehicle not caused by a collision, natural disaster, or vandalism and a vehicle from

completing or starting a scheduled revenue trip because actual movement is limited or because of safety concerns. Examples of major bus failures include breakdowns of

- Brakes
- Doors
- Engine cooling systems
- Steering, axles, suspension

Agencies must classify a failure as major if it results in a safety hazard or if the vehicle is disabled. This means that a major mechanical system failure does not have to be expensive or difficult to repair in order to meet the definition; it could be inexpensive or easy to repair, such as a flat tire.



**Exhibit 71: Revenue Vehicle System Failure**

A number of factors can affect the number of major mechanical system failures that an agency incurs, such as local operating conditions, vehicle type, and effectiveness of the maintenance program. However, transit agencies must uniformly report data on major mechanical failures to ensure consistency in the NTD database.

## Other Mechanical System Failures

Other Mechanical System Failures are failures of some other mechanical element of the revenue vehicle not caused by a collision, natural disaster, or vandalism, but, because of local agency policy, prevents the revenue vehicle from completing a scheduled revenue trip or from starting the next scheduled revenue trip even though the vehicle is physically able to continue in revenue service.

Common examples include breakdowns of

- Fareboxes
- Wheelchair lifts
- Heating, ventilation, and air conditioning (HVAC) systems

## Exhibit 72: Examples of Revenue Vehicle System Failure

Examples	Solutions
<b>Example 1:</b> The air conditioning on a Hamlet Transit Agency bus fails while carrying passengers in revenue service. The driver determines that he is unable to repair the problem and calls for a backup because it is a hot day.	Hamlet reports this event as an “other” mechanical system failure. Faulty air conditioning is not a major mechanical system failure because the bus could physically continue in revenue service without working HVAC and would not pose a safety concern.
<b>Example 2:</b> During layover, a Hamlet Transit Agency bus experiences an engine cooling system failure. The agency tows the bus to the garage and dispatches a backup bus immediately. The next trip departs on time.	Hamlet reports this event as a major mechanical system failure because the bus could not physically operate to start its next scheduled trip.
<b>Example 3:</b> The brakes stick on a Hamlet Transit Agency bus. The driver radios for help from the mobile repair unit. The unit adjusts the brakes during the scheduled layover for the bus in time for the bus to start and complete its next scheduled trip.	Hamlet does not report this event because the bus started and completed its next scheduled trip.
<b>Example 4:</b> The front axle breaks on a Hamlet Transit Agency bus on its scheduled pullout from the garage to the beginning of the bus route. A tow truck tows the bus to the garage and the Agency sends a replacement vehicle.	Hamlet reports this event as a major mechanical systems failure because the bus could not start its next scheduled trip.
<b>Example 5:</b> While deadheading back to the dispatching point at the end of the day, an electrical system problem activates the wheelchair lift on a Hamlet Transit Agency van. The lift is stuck in the extended position and the van has to be towed to the garage.	Hamlet does not report the event since the van completed all of its scheduled trips for the day.
<b>Example 6:</b> A substation that provides power to Hamlet Transit Agency's light rail experiences a temporary failure. Rail service halts and several scheduled trips are not performed.	Hamlet does not report this incident, since the failure occurred off of the vehicle.

Examples	Solutions
<b>Example 7:</b> A vehicle mirror breaks making it unsafe to operate. Another vehicle is replaced.	Since the vehicle was unsafe to operate, Hamlet reports it as a major mechanical failure.
<b>Example 8:</b> On a 6-car Heavy Rail train, one of the doors fails, making one car unable to carry passengers, while the other 5 are still operable. The agency does not remove the train from service, but the one car with the faulty door no longer carries passengers.	Since one car is unable to provide service, this is a major mechanical failure of one vehicle.
<b>Example 9:</b> A driver complains that the brakes are not functioning properly. The agency removes the vehicle from revenue service. Later on, a mechanic checks the brakes and determines that there is no issue.	<b>Solution:</b> Since the agency removed the vehicle from service, this is a major mechanical failure.

## FEDERAL FUNDING DATA REQUIREMENTS

### Reporting Federal Funding Allocation Data (Form FFA-10)

*A summary of the importance of data allocation and its uses*

### NTD Serve Rules

*An overview of NTD requirements for data allocation*

### Reporting Allocation Methods

*A summary of the different allocation methods for Federal funding data*

### Federal Funding Data for Fixed Guideway and High Intensity Busway

*Reporting requirements for fixed guideway and high intensity busway Federal funding data*



## Reporting Federal Funding Allocation Data (Form FFA-10)

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Transit agencies must report data by mode and service type for the urbanized and rural areas they serve. These data are an important part of NTD reporting because they directly affect the amount of funding FTA apportions to each area. FTA uses this information to support the §5307, §5337, §5339, and §5311 formula funding programs. The reported data are:

- Unlinked Passenger Trips (UPT)
- Vehicle Revenue Miles (VRM)
- Vehicle Revenue Hours (VRH)
- Operating Expense (OE)
- Passenger Miles Traveled (PMT) (Full Reporters only)
- Directional Route Miles (DRM) (Fixed Guideway and High Intensity Bus only)

These data are defined in the “[Financial Data Requirements](#)” and “[Service Date Requirements](#)” sections of this manual. Data reported on the FFA-10 must be consistent with data reported in these modules.

## NTD Serve Rules

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Agencies report annual service data for each mode and type of service they operate. The “[Service Data Requirements](#)” section of this manual describes policies related to service data in detail.

In addition to agency-wide service totals, FTA requires reporters to report service totals and operating expenses for each of the individual areas the agency serves—urban or rural. Reporters use FFA forms to allocate service and operating expense totals into subtotals for each served area. Reporting by area is critical because it affects the amount of funding FTA apportions to each area.

### Serving an Area

Transit agencies must follow *serve rules* when reporting data for Federal funding. *Serve rules* determine how an agency may report data among the urbanized and rural areas it serves.

FTA defines “serving an area” as operating a transit service that has a trip end (origin or destination) in that specific urbanized or rural area. Transit agencies must analyze each

service that they operate and determine if it serves one or multiple urbanized or rural areas. Agencies must report data based on the results of these analyses.

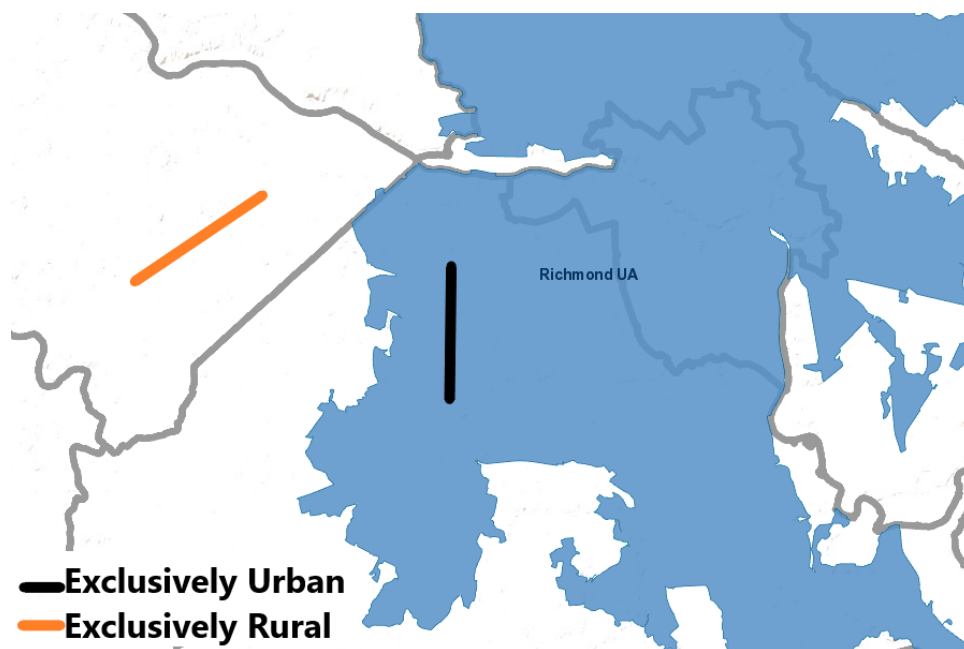
The following exhibits use images from the U.S. Census Bureau. The Census Bureau uses the abbreviation “UA” to signify urbanized areas (UZAs). UZAs are blue, rural areas are white, and grey lines designate county boundaries.

### Serving One Area

If a transit service operates entirely within one urbanized or rural area, then the transit agency must report the data for the service in that specific service area. The transit agency has no reporting discretion and must follow this reporting rule.

**Exhibit 73: Service in One Area**

**Exclusive Urban or Rural Service:** A trip occurs entirely within one urbanized area (exclusively urban) or entirely outside of one urbanized area (exclusively rural).



**Solution:** In both cases, the transit agency reports all data to the area it serves.

## Serving Multiple Areas

If a transit service operates in two or more urbanized or rural areas, then the transit agency has two reporting options:

- If the transit agency determines that the primary intent of the transit service is to serve the travel needs of one urbanized or rural area, then the transit agency reports all Federal funding data to this one area; or
- If the transit agency determines that the intent of the transit service is to serve the travel needs of all or some of the urbanized and rural areas in which it operates, then the transit agency allocates its Federal funding data to the urbanized and rural areas it serves using a reasonable and consistent method.

### Exhibit 74: Service in Two Areas: Urbanized Area to Urbanized Area

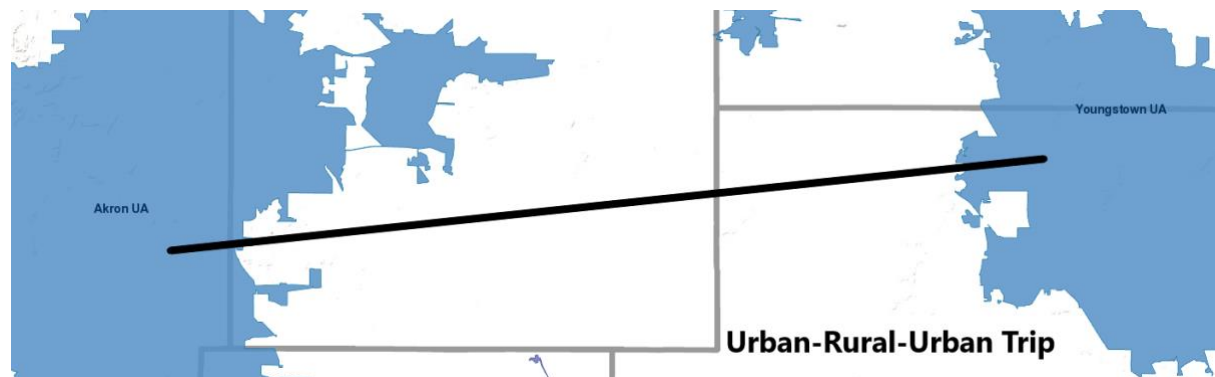
**Example:** One trip end is in the Washington urbanized area and the other trip end is in the Baltimore urbanized area.



**Solution:** The agency may report all data to its primary urbanized area or allocate data between the two urbanized areas.

### Exhibit 75: Service in Three Areas: Two Urbanized Areas and a Rural Area

**Example:** Both trip ends are in urbanized areas and the trip enters a rural area.



**Solution:** The agency may report all data to its primary urbanized area, or it may allocate between the urbanized and rural areas.

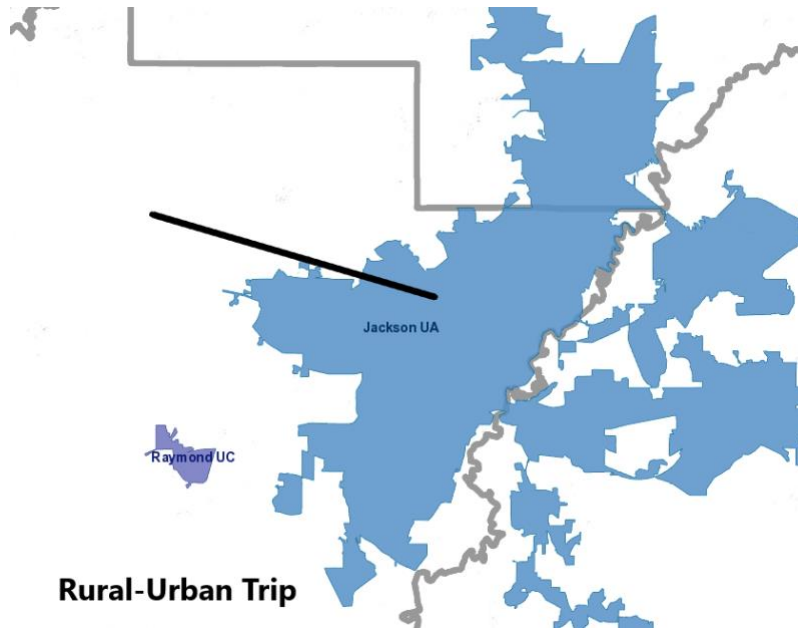
### *§5311 Reporting Rules*

The NTD has specific reporting rules for agencies operating between urbanized and rural areas and using funds from the rural program (§5311):

- **If §5311 funding is the only FTA funding used to support the service**, the transit agency must report all Federal funding data for the service to the rural area;
- **If the service is supported by §5311 operating or capital funding and §5307 capital funding**, the transit agency must report all Federal funding data for the service to the rural area; and
- **If the service is supported by §5311 operating or capital funding and §5307 operating funding**, the transit agency must allocate Federal funding data to the urbanized and rural areas in proportion to the §5307 and §5311 operating funding applied to the service.

### Exhibit 76: Service in Two Areas: Urban and Rural Trips

**Example:** One trip end is in an urbanized area and the other trip end is in a rural area. The agency receives both §5311 and §5307 funding for operations.



**Solution:** The agency must allocate data to the urbanized and rural areas using the proportion of §5311 and §5307 operating funds that it used to provide the service.

## Commuter Service Federal Funding Allocation

### Commuter Rail Federal Funding Data

Commuter Rail (CR) systems provide service to multiple urbanized areas. To account for the nature of CR service, transit agencies should use PMT to determine the maximum amount of service they may allocate to one urbanized area.

If a CR passenger either boards or alights in an Urbanized Area (UZA), the transit agency may allocate the respective PMT to that UZA. The agency should then calculate the ratio of that UZA's PMT to the total CR PMT and use this ratio to determine how to allocate other Federal funding data statistics to that UZA. The transit agency should follow this method to allocate the remaining data statistics by any remaining UZAs that they serve. By successively applying this procedure, the transit agency will maximize the amount of service by UZA.

### Intercity Service

Intercity service is not attributable to a UZA. Intercity service that meets the statutory definition of public transportation at 49 U.S.C §5302 is reportable to the NTD as public transportation service. However, only the portion that is located within the boundaries of a UZA may be attributable to that UZA.

## Reporting Allocation Methods

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Transit agencies may use the following methods to allocate Federal funding data among multiple urbanized and rural areas:

- Actual Data
- VRM, or
- Other

Transit agencies use the Actual Data method when they directly record the values for each data item by urbanized and rural areas.

Transit agencies choose the VRM method (passenger car revenue miles for rail modes) when they record actual VRM and then use that data as a factor to allocate other Federal funding data. This is the most common allocation method used by transit agencies.

Transit agencies may use an alternative method of data allocation, which is termed “Other.” Transit agencies must provide documentation that demonstrates the reasonableness of their data allocation methods for review by FTA. One such method is using Vehicle Revenue Hours among different urbanized and rural areas.

Transit agencies should use consistent allocation methods and must explain any changes in methodology.

## Federal Funding Data for Fixed Guideway and High Intensity Busway

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Rail modes, ferryboat, aerial tramway, trolleybus, bus rapid transit, and certain bus and commuter bus modes qualify for funding in Section 5307 and 5337 programs for fixed guideway and high intensity bus. Agencies report additional data on these fixed segments for this purpose, including VRM, PMT, OE, and DRM.

## Multiple Operators or Types of Service on FG/HIB Segments

Multiple NTD reporters or types of service may operate over an FG or HIB segment. Transit agencies must report all VRM, PMT, and OE for all service operated over the segments.

FTA apportions Federal funds to DRM once. Therefore, only the transit agency that claims the DRM should report DRM data to the NTD. Local transit agencies and authorities must determine who claims the DRM for multiple providers or service types. Transit agencies must report DRM consistently on an annual basis. Agencies should decide which transit system and mode would claim the segment before proposing the segment to the NTD.

## Fixed Guideway & High Intensity Busway in the State of Good Repair Program

For the State of Good Repair Program, transit agencies must report the portion of the actual VRM and DRM on fixed guideway or high intensity bus segments in each UZA that are greater than or equal to seven Federal fiscal years old. Transit agencies must use their schedules and internal records to determine the revenue miles on these segments.

A fixed guideway or high intensity bus segment is eligible for the State of Good Repair Program when revenue service is operated over the segment for seven years and the segment has been reported to the NTD for seven consecutive fiscal years. For example, if a transit agency reported that revenue service started on a new segment by October 1, 2015, the segment becomes eligible for the State of Good Repair Program for the FFY 2022 (which begins October 1, 2021). On its 2021 report, the agency should report VRM and DRM as over seven years old. The 2021 NTD report will provide this information to FTA for the 2023 apportionment.

## Reporting Fixed Guideway and High Intensity Busway for Bus Modes

If a transit agency operates on FG or HIB segments that meet the eligibility criteria for funding, the transit agency must report data for FG or HIB and Non-Fixed Guideway (NFG) operations.

- Segments must have controlled access ROW or exclusive ROW;
- Segments must serve travel corridors with unfavorable levels of service (LOS) (D, E or F, as defined the [“Introduction: Transit Agency Profile Requirements”](#) section of this manual);
- Travel on those segments must have restricted hours during which single occupancy vehicles (SOVs) are prohibited from using any segment.
- Segments on high-speed facilities (expressways) shared with vanpools or carpools must be safely operated.

All transit agencies that operate on FG or HIB segments must report Federal funding data for the respective segment(s). Agencies that claim the segments also report data for the DRM of the segments.

## Reporting Example

The following exhibit provides an example of NTD requirements for reporting fixed guideway and high intensity busway segment data:

### Exhibit 77: FG/HIB Segments

**Example:** An agency operates Bus (MB) service in two UZAs. It operates on 20 DRM of fixed guideway and 50 DRM of high intensity busway, both spread across the two UZAs. It provided 20,000,000 VRM of service.

**Solution:** The agency determines that 75 percent of its service operated in UZA A, while 25 percent operated in UZA B. The agency chooses to allocate based on VRM and reports 15,000,000 (75 percent of 20,000,000) VRM in UZA A and 5,000,000 (25 percent of 20,000,000) VRM in UZA B.

#### Fixed Guideway DRM Reporting:

The agency then determines that 12 DRM of its fixed guideway serve UZA A and 8 DRM serve UZA B. The agency reports 12 DRM in UZA A and 8 DRM in UZA B. The agency collects data during the year to determine the number of VRM on FG/HIB segments. On the 12 miles of FG DRM in UZA A, the agency reports 550,000 VRM; on the 8 miles FG DRM in UZA B, it reports 450,000 VRM.

Actual Method	UZA A	UZA B
<b>FG DRM</b>	12	8
<b>VRM</b>	550,000	450,000

#### State of Good Repair Reporting:

All 8 miles of FG in UZA B are 7 years old or older, and the agency reports the 450,000 VRM for the State of Good Repair Program.

Six of the 12 miles of FG in UZA A are 7 years old or older. The agency determines that of the 550,000 VRM on this FG, 200,000 were on segments more than 7 years old. It reports 200,000 VRM for the State of Good Repair program.

Of the 50 HIB DRM, 30 are 7 years old or older. The agency finds that 15 of these serve UZA A and 15 serve UZA B, so it reports 15 in both UZA A and UZA B. The agency determines that it operated 2,000,000 VRM on the HIB DRM that is more



*than 7 years old. The agency reports 1,100,000 VRM in UZA A and 900,000 VRM in UZA B.*

Actual Method	UZA A	UZA B
<b>FG DRM</b>	6	8
<b>FG VRM</b>	200,000	450,000
<b>HIB DRM</b>	15	15
<b>HIB VRM</b>	1,100,000	900,000

## DECLARATIONS AND REQUESTS

### CEO Certification (Form D-10)

*Requirements for the Annual Report Chief Executive Officer (CEO) Certification*

### Waivers

*An overview of waivers that transit agencies may request*

### Auditor Statements

*A summary of the two auditor reviews that FTA requires for specific reporter types*

### Requests

*A summary of requests that transit agencies may submit to the NTD*

## CEO Certification (Form D-10)

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Transit agencies must submit a CEO Certification with the Annual Report. Through this certification, the CEO endorses and attests to the accuracy of the data in the Annual Report.

Transit agencies determine which person acts as the CEO for NTD reporting purposes. Typically, the CEO is the principal executive in charge of and responsible for the transit agency. The reporter types that must submit a CEO Certification are as follows:

- Full Reporter
- Reduced Reporter
- Separate Service

Agencies that are public service providers may designate any of the following personnel as the CEO for NTD reporting purposes:

- Transit authority general manager
- Transit authority administrator
- County or city government department head
- State Department of Transportation division head
- Council of Governments, commission or transit district executive director
- City-sponsored Demand Response system executive director, or
- Whomever the transit agency board designates to authorize the NTD Annual Report

Private operators may designate any of the following personnel as the CEO for NTD reporting purposes:

- Senior operations manager (site-specific), or
- An officer (e.g., the president or vice president or a corporate-level controller)

## Certification Requirements

Each transit agency CEO must complete a CEO Certification every report year. The following exhibit details exactly what the CEO is certifying through this document.

### **Exhibit 78: CEO Certification Requirements**

The CEO must:

- Certify the accuracy of the data the transit agency submits in the overall report
- Certify the accuracy of the Federal funding allocation data used in §5307, §5337, §5339, and §5311 formula funding programs
- Attest to the independent auditor reviews of both financial data and Federal funding data (if applicable), and
- Describe the procedures that the transit agency uses to estimate or collect actual Passenger Miles Traveled and Unlinked Passenger Trip data by mode and type of service

The CEO must certify that all data in the NTD Annual Report are accurate and that the transit agency collects and reports the data in accordance with NTD definitions.

During the validation process, CEOs document that they concur with revisions to the transit agency's report and retains a copy of the revisions in the transit agency's files.

### **Transit Agencies Serving Large UZAs**

If a transit agency serves an Urbanized Area (UZA) with a population of 200,000 or more, the CEO must also certify that:

- The data FTA uses for the apportionment of Urbanized Area Formula, State of Good Repair, and Bus and Bus Facilities Programs are accurate; and
- There is documentation of procedures and internal controls to ensure data accuracy.

### **Independent Auditor Statement for Financial Data (IAS-FD)**

An independent auditor must determine if a transit agency's accounting system meets FTA requirements. After this review, the transit agency must submit an IAS-FD completed by the independent auditor.

Transit agencies must procure a new IAS-FD every 10 years. If a transit agency has met this requirement within the last ten fiscal years including the current report year and has not changed its accounting system, it is exempt for the current report year.

The CEO verifies one of the following:

- The transit agency provided an IAS-FD for the current report year;
- FTA approved an IAS-FD within 10 prior fiscal years and the transit agency's accounting system remains unchanged; or
- FTA granted a waiver for the IAS-FD for the current report year.

### **Independent Auditor Statement for Federal Funding Allocation Data (IAS-FFA)**

If an agency serves a large UZA and operates 100 vehicles or more in annual maximum service across all modes and types of service, an independent auditor must conduct an additional review annually. Upon completion of this review, the independent auditor would issue an IAS-FFA. If applicable, the CEO must certify that the transit agency completed this annual independent auditor review and confirm the following:

- The name of the auditor and date of the review
- Any negative findings
- How the agency is addressing any negative findings

### **Passenger Miles Traveled Data**

The CEO must describe the transit agency's procedures for collecting or estimating Passenger Miles Traveled (PMT) for each mode and type of service. Transit agencies must collect or estimate data using a consistent and reasonable method. Transit agencies must report 100 percent counts if the data are available and reliable. Otherwise, transit agencies may use one of the following methods for determining PMT:

- Alternative sampling procedure that meets 95 percent confidence and  $\pm 10$  percent precision levels as determined by a qualified statistician (estimated data)
- By using the trip length from the last mandatory sampling year (as described in the CEO certification) multiplied by the unlinked passenger trip data from the current report year (estimated data)
- Another method that is explained by the CEO and approved by FTA, or
- NTD Sampling Method

Purchased transportation providers may use different data collection or estimation procedures. The CEO must certify PMT data by each contract as well.

### Unlinked Passenger Trip Data

The CEO must also describe UPT data collection or estimation procedures for each mode and type of service. Transit agencies may use one of the following methods for determining Unlinked Passenger Trips (UPT):

- 100 percent count (actual data)
- Alternative sampling procedure that meets 95 percent confidence and  $\pm 10$  percent precision levels determined by a qualified statistician (estimated data)
- Another method that is explained by the CEO and approved by FTA, or
- NTD Sampling Method

### Additional Certification Requirements for Agencies Using APCs

On the CEO Certification (D-10) form, agencies must indicate whether they used Automatic Passenger Counters (APCs) to collect UPT and/or PMT for NTD reporting.

Agencies must also report their method for using APC data to generate NTD figures as follows:

- If the agency randomly selected a predetermined number of vehicle trips and sampled the trips using APCs, the agency reports the sampling method (either NTD Sampling Method or Alternative Sampling Procedure).
- If the APCs collected valid data on more than 98 percent of all annual revenue service trips, the agency reports 100 percent count.
- If the agency used all available, valid APC data, but this was less than 98 percent of trips, the agency must have a statistically valid procedure for scaling up the APC data to an annual total. In this case, the agency reports “Used all available APC data, which was less than 98 percent of trips.”

Note that agencies using APCs for NTD reporting must follow the requirements identified in the [“Service Data Requirements \(Forms S-10 and MR-20\): Collecting Service Consumed Data”](#) section of this manual.

## Waivers

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Transit agencies must report data in conformance with NTD reporting requirements. If an agency does not follow these requirements, FTA can issue a Failure to Report finding. For more information on reporting failures, see the [“Introduction: Data Use and Funding”](#) section of this manual.

However, extenuating circumstances occur that prevent transit agencies from meeting all or specific NTD reporting requirements. In these cases, transit agencies may request a one-time waiver from these requirements.

Transit agencies must request waivers 60 days prior to the Annual Report due date. FTA approves waivers on a case-by-case basis and does not automatically approve a request.

In most cases, FTA only approves waivers for the current fiscal year. Transit agencies must file additional requests for future report years.

To request a waiver, a transit agency must submit a letter from the CEO for the current report year that describes the situation that prevents the agency from submitting data in accordance with NTD standards.

FTA will not approve a waiver request based on cost, personnel, or data collection problems, loss of records, or unexplained undue burden.

An approved waiver does not affect a transit agency’s funding eligibility for §5307, §5311, §5337, or §5339 funding, but it may affect the amount of funding the agency’s UZA (s) receive. In a large UZA or a rural area, the amount of funding may decrease because FTA may not include specific data in formula funding programs. In a small UZA (between 50,000 and 200,000 population), funding may change because FTA may exclude transit agency data from the factors used to determine eligibility for Small Transit Intensive Cities (STIC) funding.

## Waiver Types

Transit agencies may request the following waivers:

- Data
- Reporting
- Passenger Miles Traveled sampling
- Independent Auditor Statement for Financial Data

### **Data Waiver**

A transit agency may request a data waiver for a specific data point or set of data that it did not collect per NTD reporting requirements. The agency may offer a different method to estimate data, or it may request to zero (not report) the data for the current report year.

### **Reporting Waiver**

A transit agency may request a reporting waiver if it is unable to complete the Annual Report for the current report year. FTA will not accept a partially completed report. If FTA approves a reporting waiver, it will not apportion any Federal funding based on the transit agency's NTD data for that report year.

### **Passenger Miles Traveled Sampling Waiver**

Transit agencies must sample PMT data on either a triennial or an annual basis, depending on reporting type. If a transit agency does not sample during a mandatory sampling year, it may request a waiver to either estimate or zero (not report) PMT data. For more information on PMT Sampling, see the "[Service Data Requirements: Service Consumed](#)" section of this manual.

### **Independent Auditor Statement for Financial Data Waiver**

Urban NTD reporters may request an IAS-FD waiver in their first year of reporting. If approved by FTA, the waiver is good for one year and the transit agency must submit the IAS-FD in the following report year.

## **Auditor Statements**

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FTA requires that an independent auditor review certain reporter types and provide an Independent Auditor Statement (IAS). An IAS is a letter that an official representative from an independent public accountant or other independent entity (such as a State audit agency) signs.

The independent auditor must confirm that the transit agency data conforms to NTD requirements. If an auditor finds an issue, the auditor must explain the discrepancy in the IAS. Auditors must identify the auditing firm name and location, and sign and date the IAS.



There are two Independent Auditor Statements:

- Independent Auditor Statement for Financial Data
- Independent Auditor Statement for Federal Funding Allocation Data

### **Independent Auditor Statement for Financial Data**

Full Reporters, Urban Reduced Reporters, and Separate Service transit agencies must file an initial IAS-FD. For this statement, the auditor must determine if the transit agency accounting system meets FTA requirements. FTA does not allow agencies to use an audit from the Office of Management and Budget (OMB) Circular A-133 Single Audit Act.

Business papers, records and reports, and the procedures that an agency uses to record transactions and report their effects are the “accounting system.” The term “accounting system” does not refer to the hardware or software program transit agencies use. Therefore, the accounting system remains the same, even when hardware or software upgrades or changes.

A transit agency must provide an IAS-FD to the NTD in the first year it reports as an Urban Reporter and every ten reporter years thereafter. In the interim, if a transit agency has met the IAS requirements in the prior year and has not changed its accounting system, FTA waives the annual IAS-FD. Instead, FTA requires the CEO to certify annually that the agency’s financial data continue to meet NTD requirements. FTA may require a new review if a transit agency substantially changes its financial data reporting method.

The transit agency must file the Annual Report on time even if the IAS-FD is incomplete. If extenuating circumstances cause a delay of the IAS-FD, the CEO must provide documentation explaining the late auditor review. The transit agency must complete the IAS-FD no later than the date of the last report revision. FTA may issue a Failure to Report finding if a transit agency does not submit an IAS-FD when required.

### **Independent Auditor Requirements**

For the IAS-FD, the auditor must review all financial forms to ensure that:

- The transit agency’s accounting system follows the Uniform System of Accounts (USOA);
- The transit agency’s accounting system follows accrual accounting or uses a directly translatable method; and
- All financial data are in accordance with NTD requirements.

The auditor must state in the IAS-FD if he or she finds that any data do not conform to NTD requirements and describe the discrepancies.

### *FTA Approval*

FTA will approve the IAS-FD if the agency complies with one of the following conditions:

- The transit agency adopts the USOA; or
- The transit agency
  - Uses an internal accounting system other than the accounting system prescribed by the USOA;
  - Uses the accrual method of accounting or a directly translatable method; and
  - Directly translates the system and accounting categories, using a clear audit trail, to the accounting treatment and categories the USOA specifies.

### *IAS-FD Template*

FTA provides a template of the IAS-FD in [Appendix A](#). FTA does not require agencies to use the exact format set forth in Appendix A; however, the independent auditor must address each item in the template. If the auditor follows the provided template closely, the statement will meet FTA requirements.

## **Independent Auditor Statement for Federal Funding Allocation Data**

Transit agencies that serve a primary large UZA (an urbanized area with 200,000 or more in population) and report more than 100 vehicles in all modes in annual maximum revenue service (VOMS) across all modes and types of service must provide an annual IAS-FFA. For this statement, an independent auditor must review all NTD data that FTA uses to apportion funds for §5307, §5337, §5339, and §5311 formula programs. FTA requires the IAS-FFA annually.

A transit agency must provide an IAS-FFA the first year it reaches the 100 VOMS threshold. Transit agencies must complete the IAS-FFA before FTA closes the Annual Report. FTA may issue a Failure to Report finding if a transit agency does not submit an IAS-FFA. Transit agencies must keep IAS-FFA statements on file for FTA Triennial Review.

If a transit agency revises Federal funding data during the validation process, the agency must document that both the CEO and independent auditor concur with the revisions. Additionally, the transit agency must retain a copy of the revisions. As long as the CEO and independent auditor concur with the revisions, FTA does not require an additional IAS-FFA.

## Independent Auditor Requirements

The independent auditor must review Federal funding data by mode and type of service. Federal funding data include fixed guideway and high intensity busway Directional Route Miles, Vehicle Revenue Miles, Vehicle Revenue Hours, Passenger Miles Traveled, Unlinked Passenger Trips, Operating Expenses, and the commencement date of revenue service.

The independent auditor must include the following:

- Assurance that a system exists to record and gather data on a continuing basis;
- Assurance the transit agency maintains the system for recording data in accordance with NTD definitions, i.e. the transit agency is measuring the correct data and has no systematic errors;
- Assurance that source documents are available to support the reported data and the transit agency maintains the system for FTA review and audit purposes for a minimum of three years following FTA's receipt of the NTD Annual 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 the recording system and that reported documents are unaltered;
- Assurance that a supervisor reviews and signs documents as required;
- Assurance that the data collection methods are those that FTA suggests; or, FTA or a qualified statistician approved the methods as being equivalent in quality and precision. Transit agencies must document and follow the collection methods;
- Assurance that deadhead miles, computed by taking the difference between the reported total actual vehicle miles data and the reported total actual Vehicle Revenue Miles (VRM) data, are accurate;
- Documentation that reported data have undergone analytic review to ensure that they are consistent with prior reporting periods and other facts known about transit agency operations;
- Documentation of the specific documents reviewed and tests performed; and
- Documentation of how the transit agency reports purchased transportation fare revenues and contract expenditures. For example, fare revenues must include all fare revenues pertaining to purchased transportation service, and the agency reports the buyer's contract expenditures net of (not including) the purchased transportation fare revenues.

### *IAS-FFA Template*

FTA provides a template of the IAS-FFA in [Appendix A](#). FTA does not require agencies to use this suggested format; however, the independent auditor must address each item in the template.

### *Suggested Procedures*

FTA provides a suggested list of procedures to satisfy the requirements of the IAS-FFA review. If an auditor does not use one of the suggested procedures, he or she must replace it with an alternative procedure that addresses the intent of the suggested procedure.

#### **Exhibit 79: Federal Funding Allocation 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 Federal Funding Allocation 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 selected number (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 source documents and other records (such as data summaries) may be in the form of digital data files. The auditor should ensure that these files are securely stored and that a contingency plan is in place to ensure that the transit agency retains source documents for a minimum of three years.

- a. The procedures to be applied to each applicable mode and type of service (TOS) (DO, PT, TN, and TX) are: Obtain and read a copy of written system procedures for reporting and maintaining data in accordance with NTD requirements and definitions set forth in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2021 *NTD Policy Manual*. If there are no procedures available, discuss the procedures with the personnel assigned responsibility for supervising the NTD data preparation and maintenance.
- b. Discuss the procedures (written or informal) with the personnel assigned responsibility for 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 these transit personnel believe such procedures result in accumulation and reporting of data consistent with NTD definitions and requirements set forth in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2021 *NTD Policy Manual*.

- c. Ask these same personnel about the retention policy that the transit agency follows as to source documents supporting NTD data reported on the Federal Funding Allocation Statistics form.
- d. Based on a description of the transit agency's procedures from items (A) and (B) above, identify all the source documents that the transit agency must retain for a minimum of three years. For each type of source document, select three months out of the year and determine whether the document exists for each of these periods.
- e. Discuss the system of internal controls. Inquire whether separate individuals (independent of the individuals preparing source documents and posting data summaries) review the source documents and data summaries for completeness, accuracy, and reasonableness and how often these individuals perform such reviews.
- f. Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls. If supervisors' signatures are not required, inquire how personnel document supervisors' reviews.
- g. Obtain the worksheets used to prepare the final data that the transit agency transcribes onto the Federal Funding Allocation Statistics form. Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Test the arithmetical accuracy of the summaries.
- h. Discuss the procedure for accumulating and recording PMT data in accordance with NTD requirements with transit agency staff. Inquire whether the procedure is one of the methods specifically approved in the 2021 *NTD Policy Manual*.
- i. Discuss with transit agency staff (the auditor may wish to list the titles of the persons interviewed) the transit agency's eligibility to conduct statistical sampling for PMT data every third year. Determine whether the transit agency meets NTD criteria that allow transit agencies to conduct statistical samples for accumulating PMT data every third year rather than annually. Specifically:
  - According to the 2010 census, the public transit agency serves an UZA with a population less than 500,000.
  - The public transit agency directly operates fewer than 100 revenue VOMS (in any size UZA).
  - Service purchased from a seller 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 (2017) and determine that statistical sampling was conducted and meets the 95 percent confidence and  $\pm 10$  percent precision requirements.
  - Determine how the transit agency estimated annual PMT for the current report year.

- j. Obtain a description of the sampling procedure for estimation of PMT 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 PMT data. If the transit agency used average trip length, determine that the universe of runs was the sampling frame. Determine that the methodology used to select specific runs from the universe resulted in a random selection of runs. If the transit agency missed a selected sample run, determine that a replacement sample run was random. Determine that the transit agency followed the stated sampling procedure.
- k. Select a random sample of the source documents for accumulating PMT data and determine that the data are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and re-compute the accumulations for each of the selected periods. List the accumulations periods that were tested. Test the arithmetical accuracy of the summary.
- l. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of actual VRM with transit agency staff and determine that they follow the stated procedures. 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 actual VRM data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation. This is accomplished as follows:
  - If actual VRMs are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated, and re-compute the daily total of missed trips and missed VRMs. Test the arithmetical accuracy of the summary.
  - If actual VRMs 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 summary of intermediate accumulations.
  - If actual VRMs are calculated from vehicle logs, select random samples of the vehicle logs and determine that the deadhead mileage has been correctly computed in accordance with FTA definitions.
- n. For rail modes, review the recording and accumulation sheets for actual VRMs and determine that locomotive miles are not included in the computation.
- o. If fixed guideway (FG) or High Intensity Busway Directional Route Miles (HIB DRM) are reported, interview the person responsible for maintaining and reporting NTD data whether the operations meet FTA definition of FG or HIB in that the service is:

- Rail, Trolleybus (TB), Ferryboat (FB), or Aerial Tramway (TR); or
  - Bus (MB, CB, or RB) service operating over exclusive or controlled access rights-of-way (ROW); and
    - Access is restricted;
    - Legitimate need for restricted access is demonstrated by peak period level of service D or worse on a parallel adjacent highway; and
    - Restricted access is enforced for freeways; priority lanes used by other HOV (i.e., Vanpools (VP), carpools) must demonstrate safe operation.
- p. Discuss the measurement of FG and HIB DRM with the person reporting NTD data and determine that the he or she computed mileage in accordance with FTA definitions of FG/HIB and DRM. Inquire of any service changes during the year that resulted in an increase or decrease in DRMs. If a service change resulted in a change in overall DRMs, re-compute the average monthly DRMs, and reconcile the total to the FG/HIB DRM reported on the Federal Funding Allocation Statistics form.
- q. Inquire if any temporary interruptions in transit service occurred during the report year. If these interruptions were due to maintenance or rehabilitation improvements to a FG segment(s), the following apply:
- Report DRMs for the segment(s) for the entire report year if the interruption is less than 12 months in duration. Report the months of operation on the FG/HIB segments form as 12. The transit agency should document the interruption.
  - If the improvements cause a service interruption on the FG/HIB DRMs lasting more than 12 months, the transit agency should contact its NTD validation analyst to discuss. FTA will make a determination on how to report the DRMs.
- r. Measure FG/HIB DRM from maps or by retracing route.
- s. Discuss whether other public transit agencies operate service over the same FG/HIB as the transit agency. If yes, determine that the transit agency coordinated with the other transit agency (or agencies) such that the DRMs for the segment of FG/HIB are reported only once to the NTD on the Federal Funding Allocation form. Each transit agency should report the actual VRM, PMT, and Operating Expense (OE) for the service operated over the same FG/HIB.
- t. Review the FG/HIB segments form. Discuss the Agency Revenue Service Start Date for any segments added in the 2021 report year with the persons reporting NTD data. This is the commencement date of revenue service for each FG/HIB segment. Determine that the date reported is the date that the agency began revenue service. This may be later than the Original Date of Revenue Service if the transit agency is not the original operator. If a segment was added for the 2021 report year, the Agency Revenue Service Date must occur within the transit agency's 2021 fiscal year. Segments are grouped by like characteristics. Note that for apportionment purposes, under the State of Good Repair (§5337) and



Bus and Bus Facilities (§5339) programs, the 7-year age requirement for fixed guideway/High Intensity Busway segments is based on the report year when the segment is first reported by any NTD transit agency. This pertains to segments reported for the first time in the current report year. Even if a transit agency can document an Agency Revenue Service Start Date prior to the current NTD report year, FTA will only consider segments continuously reported to the NTD.

- u. Compare Operating Expenses with audited financial data after reconciling items are removed.
- v. If the transit agency purchases transportation services, interview the personnel reporting the NTD data on the amount of purchased transportation-generated fare revenues. The purchased transportation fare revenues should equal the amount reported on the Contractual Relationship form.
- w. If the transit agency's report contains data for purchased transportation services and the procedures in this auditor's review were not applied to the purchased transportation services, obtain a copy of the IAS-FFA regarding data for the purchased transportation service. Attach a copy of the statement to the report. Note as a negative finding if the purchased transportation services were not included in this auditor's review, and the transit agency also does not have a separate Independent Auditor's Statement for the purchased transportation data.
- x. If the transit agency purchases transportation services, obtain a copy of the purchased transportation contract and determine that the contract specifies the public transportation services to be provided; the monetary consideration obligated by the transit agency or governmental unit contracting for the service; the period covered by the contract (and that this period overlaps the entire, or a portion of, the period covered by the transit agency's NTD report); and is signed by representatives of both parties to the contract. Interview the person responsible for retention of the executed contract and determine that copies of the contracts are retained for three years.
- y. If the transit agency provides service in more than one UZA, or between an UZA and a non-UZA, inquire of the procedures for allocation of statistics between UZAs and non-UZAs. Obtain and review the FG segment 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.
- z. Compare the data reported on the Federal Funding Allocation Statistics Form to data from the prior report year and calculate the percentage change from the prior year to the current year. For actual VRM, PMT or OE data that have increased or decreased by more than 10 percent, or FG DRM data that have increased or decreased. Interview transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.
- aa. 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.

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## Requests

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Transit agencies may experience changes and events during a report year that affect the Annual Report. In these cases, agencies may file a request. Requests can include:

- Fiscal Year-End Change Requests,
- Extension Requests,
- Fixed Guideway and HIB Requests, or
- Special Requests for either Strikes or Natural Disaster Hold Harmless Adjustment.

### Fiscal Year-End Change Requests

Agencies must notify the NTD of changes to their Fiscal Year. FTA will determine the period to be covered by the report, which will typically be a 12-month period ending on the new Fiscal Year end date.

### Extension Requests

Transit agencies may request an extension of the annual report deadline (e.g., extend the annual report deadline of October 31 to November 30). Typically, FTA approves extension requests due to extenuating circumstances, such as:

- Natural Disasters,
- Audits, and
- Medical Leave

Transit agencies must request an extension through the NTD system prior to the annual report due date. FTA does not automatically grant extension requests.

FTA does not grant extensions due to time constraints or unawareness of reporting requirements.

### Fixed Guideway and High Intensity Busway Requests

Transit agencies may change routes and expand or reduce service. For agencies that report service on fixed guideway or high intensity busway, changes may have a large effect on segment data. Transit agencies may request to modify, add, or delete segments.

Transit agencies must request fixed guideway changes or additions (and submit any necessary supporting documentation) at least 60 days prior to the Annual Report due date. FTA approves changes on a case-by-case basis and does not automatically approve a request.

### Modifying Existing Segment Data

If a transit agency identifies a change that will make data more accurate, FTA may alter the existing segment data. The agency must make a request, then FTA will consider segment changes on a case-by-case basis.

In the request, agencies must

- Identify the segment by its segment code and name; and
- Describe the requested changes. (This description must provide the existing and requested values for each change in a data field.)

In its request, a transit agency must describe the reason for each change. In many cases, agencies request a segment modification because of a change in service. However, some transit agencies may have identified inaccurate data that they want to correct. If an agency requests a change because of a correction, the agency must provide detailed support for the correction and an explanation for why it submitted incorrect data in the prior year's report.

If an agency requests to change the length of a segment, it must attach detailed maps depicting the exact measurement.

Transit agencies may adjust the following information without prior FTA approval:

- One-way/Two-way — This is a service characteristic of how transit services operate over the segment, either one-way or two-way operations. This generally does not change.
- Out-of-Revenue-Service Date — This is the date that a transit agency stops operating transit service on a segment. An agency should only report this information if it discontinues service. Agencies should not include temporary reconstructions; instead, transit agencies must document any temporary segment closures.

The following adjustments require FTA approval:

- Urbanized Area change — The NTD uses the most current U.S. Census to create UZAs in the NTD system. Boundaries should not change unless the U.S. Census Bureau changes them. Therefore, segments should not change UZA location.
- Segment Name — An agency should name a segment using conventional standards that make the segment readily identifiable. Segment names do not usually change.
- Begins At and Ends At — These are the beginning and ending points of the segment. Beginning and ending points do not change. If an agency discontinues service on a portion of a segment or extends the segment, it should add new segments. (See below for more information.)
- Length — The agency reports the physical length of the segment to the nearest hundredth of a mile. Length should not change unless the segment was incorrectly measured or in the wrong location (UZA) in the prior report year.
- Segment Type (Bus (MB) and Commuter Bus (CB) and BRT (RB) only) — There are six categories describing the physical construction of the segment. This should not change unless an agency reconstructed the segment, and its category has changed or the segment allows HO/T lane operation.
- Peak LOS (CB, MB, RB only) — Peak level of service (LOS) is periodically updated by State and local highway agencies. Agencies should check for updates to LOS information.
- Safe Operation (CB, MB, RB only) — This usually does not change, but agencies should review periodically.
- Hours Prohibited (CB, MB, RB and Trolleybus (TB) only) — This usually does not change, but agencies should review periodically.
- Enforcement Hours (CB, MB, RB only) — This usually does not change, but agencies should review periodically.
- Original Date of Revenue Service — This is the date that public transit service was first operated on the segment by any transit agency. This date should not change.
- Agency Revenue Service Start Date — This is the date that a transit agency started operating revenue service. This date should not change.
- Out-of-Revenue-Service Date — If a transit agency stopped operating transit service on the segment during the year, the agency should report the date that the agency no longer operated service (i.e., the day after the last date of revenue service). Other transit agencies may continue to operate on this segment.

- **TOS Claimed** — This only applies if a transit agency operated both DO and PT services for the same mode on the same segment in the NTD Annual Report. If an agency adds a segment to both TOSs, the agency must identify the segment on both Annual Reports on the fixed guideway form as either DO or PT — only one TOS can claim a segment. If there is a change in service, the agency may need to correct the TOS claimed. For example: During the prior year an agency operated both PT and DO on a segment and reported the TOS claimed as PT. However, the agency now only operates DO on that segment. The agency will need to change the TOS claimed to DO.
- **NTD Agency Claiming Segment** — This usually does not change unless agreed to by all the transit agencies operating service over the segment.
- **Statutory BRT.**
- **Shoulder Lane (CB, MB, RB only)** — This identifies whether the segment is a shoulder lane.

### **Adding Pre-Existing and New Segment Data**

Agencies may add segments to the Annual Report that either are new to the NTD or exist in another agency's report. If a transit agency uses a segment that already exists in the NTD, the agency should request to add that segment to its Annual Report. However, if it is a new segment to the NTD, the transit agency must submit an official request to create the segment.

When creating new segments, transit agencies must provide documentation that supports reported data:

- A map showing the location and endpoints of the segment
- An engineering diagram including mile markers, to calculate the length of the segment
- A news article or press release announcing the opening date of the segment
- For bus modes, a schedule or route map showing that your agency operates on the segment
- For bus modes, a photograph or other documentation showing whether the segment is bus-only or HOV, and whether it is physically or visually separated from other traffic lanes.

For apportionment purposes, FTA bases the 7-year age requirement for FG and HIB segments on the first report year that any transit agency reports the segment to the NTD.

An agency must report the segment to the NTD for seven continuous report years before it meets the seven-year age requirement for the State of Good Repair program.

### **Reporting Multiple Modes or Types of Service on FG or HIB Segments**

Transit agencies must report all FG and HIB segments for all modes and types of service. It is possible that different modes or types of service operate on the same tracks or lanes. In these cases, the following rules apply:

- Agencies must report the appropriate segments for each mode and type of service, even if more than one mode operates over some or all of the same segments.
- Agencies may enter multiple purchased transportation contracts for the same mode of service. In these cases, agencies should only report the segments once for that mode and type of service.
- If a seller files a separate Annual Report, the seller reports all segments that it operates on, even if the buyer of service operates some or all of the same segments.

### **Deleting Segment Data**

Transit agencies must contact the NTD for FTA approval to delete segments. However, if a transit agency no longer operates service on a certain segment that is on the Annual Report, the agency should report an Out of Revenue Service Date. This indicates that the transit agency terminated service on this segment for a particular mode and type of service. If a transit agency ends service on a segment on the last day of its fiscal year, it must report the Out of Revenue Service Date as the first day of the following fiscal year. If a segment is temporarily out of service for rehabilitation or reconstruction for less than 12 months, you should not enter an Out of Revenue Service date. If a segment is out of service for rehabilitation, reconstruction, or some other temporary stoppage of service for more than 12 months, you should contact your NTD analyst. FTA will determine case-by-case how you should report these DRM.

### **Hold-Harmless Requests**

FTA may make hold-harmless adjustments to data used in the apportionment to offset negative events (described below) that affected a transit agency's data during the year. Hold-harmless adjustments are not automatic; a transit agency must make a request to receive any assistance through an adjustment.

If FTA approves a hold-harmless adjustment request, a transit agency must still file the Annual Report and report actual data for the year. FTA would make the hold-harmless adjustment by adjusting the data for apportionment purposes only as described below. All publicly available NTD data would reflect the actual service data, as reported by the transit agency for the year.

### **Strikes Hold-Harmless Adjustment**

During the year, a transit agency may experience a strike that suspends or negatively affects transit service. In this case, the CEO of the transit agency may make a hold-harmless request to FTA. The request should identify:

- The mode or modes affected;
- The exact time and date that the strike began;
- The exact time and date that the strike ended;
- Supporting documentation (e.g., published news reports) for the duration of the strike; and
- Estimates of the impacts of the lost service on the data items used in the apportionment.

If FTA grants the hold-harmless request, it will apportion funds based on adding the estimates of impacts of the lost service to the reported annual totals. The CEO should indicate in the hold-harmless request that the agency is requesting FTA to make this apportionment adjustment.

FTA grants a hold-harmless request for one year only. If a strike extends across two report years, separate hold-harmless requests for each report year must be submitted for approval.

### **Natural Disaster Hold-Harmless Adjustment**

If a transit agency suffers a significant decrease in transit service due to a natural or manufactured disaster, the agency or the designated recipient for the urbanized area may make a hold harmless request.

The request must demonstrate that the transit agency meets the following criteria:

- A Federal disaster declaration is in place for at least a portion of the agency's service area for all or part of the report year;
- The decrease in transit service is a direct result of the disaster; and
- The decrease in transit service is temporary; thus, the reduced transit service levels are not reflective of the true transit needs of the area.

If FTA grants the hold-harmless request, it will apportion funds based on the agency's prior report year Annual Report. The hold-harmless request should indicate that it is requesting FTA to make this apportionment adjustment.

FTA grants a hold-harmless request for one year only. If a natural disaster extends across two report years, separate hold-harmless requests for each report year must be submitted for approval.

## Appendix A: AUDIT TEMPLATES

### Independent Auditor Statement for Financial Data

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**Instructions:** *The Independent Auditor Statement for Financial Data (IAS-FD) file copy should be on the independent auditor's letterhead and should be kept on file by the transit agency.*

The Board of Trustees  
Transit Agency Name

In connection with our regular examination of the financial statements of **[agency name]**, for the fiscal year ended **[date]**, on which we have reported separately under **[date of auditor's statement]**, we have also reviewed the reporting forms listed below and included in the report for the fiscal year ended **[date]**, required under Title 49 U.S.C. 5335(a), for conformity in all material respects with the requirements of the Federal Transit Administration (FTA) as set forth in its applicable National Transit Database (NTD) Uniform System of Accounts (USOA). 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 USOA.

***[Select one of the following two paragraphs for inclusion in your Statement:]***

The accounting system from which this NTD report is derived follows the accounting system prescribed by the USOA. The same accounting system has been adopted and was used to compile this NTD report.

***or***

The accounting system from which this NTD report is derived is other than the accounting system prescribed by the USOA 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 USOA. The same internal accounting system has been adopted and was used to compile this NTD report.



***[Submit a list of the specific financial forms on which audited data are reported:]***

- Sources of Funds — Funds Earned and Funds Expended form
- Uses of Capital form
- Operating Expenses forms
- Reduced Reporting — Small Systems

Based on our review, the accompanying reporting forms identified above conform in all material respects with the accounting requirements of FTA as set forth in its USOA.

Signed:

Title:

City:

Date:

## Independent Auditor Statement for Federal Funding Allocation Data

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**Instructions:** *The IAS-FFA file copy should be on the independent auditor's letterhead and should be kept on file by the transit agency.*

The Board of Trustees  
Transit Agency Name

FTA has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics form 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 three 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 data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual VRM 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 FFA-10 form for the fiscal year ending **[date]**. Such procedures, which were agreed to and specified by FTA in the Declarations section of the 2021 *NTD Policy 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 Federal Funding Allocation Statistics form for the fiscal year ending **[date]** is presented in

conformity with the requirements of the Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2021 *NTD Policy Manual*. Additional procedures performed (if any), 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 for 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 actual VRM, FG DRM, PMT, and OE of **[transit agency name]** for the fiscal year ending **[date]** for each of the following modes:

***[List each mode by type of service (TOS) (directly operated (DO) or purchased transportation (PT)).]***

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.]***

In performing the procedures, except for the information and findings described above, the information included in the NTD report on the Federal Funding Allocation Statistics form for the fiscal year ending **[date]** is presented fairly, in all material respects, with the requirements of the USOA and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2021 *NTD Policy Manual*.

Signed:

Title:

City:

Date:

## Appendix B: ASSET CODES

### Ownership Codes

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<b>LPPA</b>	Leased under lease purchase agreement by a public agency
<b>LPPE</b>	Leased under lease purchase agreement by a private entity
<b>LRPA</b>	Leased or borrowed from related parties by a public agency
<b>LRPE</b>	Leased or borrowed from related parties by a private entity
<b>OOPA</b>	Owned outright by public agency (includes safe harbor leasing agreements where only the tax title is sold)
<b>OOPE</b>	Owned outright by private entity (includes safe harbor leasing agreements where only the tax title is sold)
<b>TLPA</b>	True lease by a public agency
<b>TLPE</b>	True lease by a private entity

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## Vehicle Type

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<b>AB</b>	Articulated bus
<b>AG</b>	Automated guideway vehicle
<b>AO</b>	Automobile
<b>BR</b>	Over-the-road bus
<b>BU</b>	Bus
<b>CC</b>	Cable car
<b>CU</b>	Cutaway
<b>DB</b>	Double decker bus
<b>FB</b>	Ferryboat
<b>HR</b>	Heavy Rail passenger car
<b>IP</b>	Inclined plane vehicle
<b>LR</b>	Light Rail vehicle
<b>MV</b>	Minivan
<b>RL</b>	Commuter Rail locomotive
<b>RP</b>	Commuter Rail passenger coach
<b>RS</b>	Commuter Rail, self-propelled passenger car
<b>SB</b>	School bus
<b>SV</b>	Sports utility vehicle (SUV)
<b>TB</b>	Trolleybus
<b>TR</b>	Aerial tramway vehicle
<b>VN</b>	Van
<b>VT</b>	Vintage trolley/Streetcar

## Funding Sources

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<b>UA</b>	Urbanized Area Formula Program (§5307)
<b>OF</b>	Other Federal funds
<b>NFPA</b>	Non-Federal public funds
<b>NFPE</b>	Non-Federal private funds
<b>RAFP</b>	Formula Grants for Rural Areas (§5311)
<b>EMSID</b>	Enhanced Mobility for Seniors and Individuals with Disabilities (§5310)

## Rail Manufacturer Codes

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<b>ABB</b>	Asea Brown Boveri Ltd.	<b>GEC</b>	General Electric Corporation
<b>ACF</b>	American Car and Foundry Company	<b>GMC</b>	General Motors Corporation
<b>AEG</b>	AEG Transportation Systems	<b>GTC</b>	Gomaco Trolley Company
<b>ALS</b>	ALSTOM Transport	<b>HIT</b>	Hitachi
<b>ALW</b>	ALWEG	<b>HSC</b>	Hawker Siddeley Canada
<b>AMI</b>	Amrail Inc.	<b>HYU</b>	Hyundai Rotem
<b>ASK</b>	AAI/Skoda	<b>INE</b>	Inekon Group, a.s.
<b>BBB</b>	Blue Bird Corporation	<b>JCC</b>	Jewett Car Company
<b>BEC</b>	Brookville Equipment Corporation	<b>JHC</b>	John Hammond Company
<b>BFC</b>	Breda Transportation Inc.	<b>KAW</b>	Kawasaki Rail Car Inc.
<b>BLM</b>	Boise Locomotive Works	<b>KIN</b>	Kinki Sharyo USA
<b>BOM</b>	Bombardier Corporation	<b>MAF</b>	Mafersa
<b>BUD</b>	Budd Company	<b>MBB</b>	M.B.B.
<b>BVC</b>	Boeing Vertol Company	<b>MBR</b>	Mahoney Brothers
<b>CAF</b>	Construcciones Auxiliar de Ferrocarriles	<b>MKI</b>	American Passenger Rail Car Company
<b>CBR</b>	Carter Brothers	<b>MPT</b>	Motive Power Industries
<b>CSC</b>	California Street Cable Railroad Company	<b>MSR</b>	Market Street Railway
<b>CVL</b>	Canadian Vickers Ltd.	<b>PCF</b>	PACCAR (Pacific Car and Foundry Company)
<b>DHI</b>	Daewoo Heavy Industries	<b>PST</b>	Pullman-Standard
<b>DWC</b>	Duewag Corporation	<b>PTC</b>	Perley Thomas Car Company
<b>FCH</b>	Ferries and Cliff House Railway	<b>RHR</b>	Rohr Corporation
		<b>SDU</b>	Siemens Mass Transit Division

<b>SFB</b>	Société Franco-Belge de Matériel	<b>TCC</b>	Tokyu Car Company
<b>SFM</b>	San Francisco Muni	<b>USR</b>	US Railcar
<b>SLC</b>	St. Louis Car Company	<b>UTD</b>	UTDC Inc.
<b>SOF</b>	Soferval	<b>WAM</b>	Westinghouse-Amrail
<b>SOJ</b>	Sojitz Corporation of America	<b>WLH</b>	W. L. Holman Car Company
<b>SUM</b>	Sumitomo Corporation	<b>ZZZ</b>	Other (Describe)

## Non-Rail Manufacturer Codes

<b>AAI</b>	Allen Ashley Inc.	<b>CBW</b>	Carpenter Industries LLC (form. Carpenter Manufacturing Inc.)
<b>ABI</b>	Advanced Bus Industries	<b>CCC</b>	Cable Car Concepts Inc.
<b>ACF</b>	American Car and Foundry Company	<b>CCI</b>	Chance Bus Inc. (formerly Chance Manufacturing Company/CHI)
<b>ACI</b>	American Coastal Industries	<b>CEQ</b>	Coach and Equipment Manufacturing Company
<b>AEG</b>	AEG Transportation Systems	<b>CHA</b>	Chance Manufacturing Company
<b>AII</b>	American Ikarus Inc.	<b>CHR</b>	New Chrysler
<b>ALL</b>	Allen Marine, Inc.	<b>CMC</b>	Champion Motor Coach Inc.
<b>ALX</b>	Alexander Dennis Limited	<b>CMD</b>	Chevrolet Motor Division — GMC
<b>AMD</b>	AMD Marine Consulting Pty Ltd	<b>CVL</b>	Canadian Vickers Ltd.
<b>AMG</b>	AM General Corporation	<b>DAK</b>	Dakota Creek Industries, Inc.
<b>AMT</b>	AmTran Corporation	<b>DER</b>	Derecktor
<b>ARB</b>	Arboc Mobility LLC	<b>DIA</b>	Diamond Coach Corporation (formerly Coons Mfg. Inc./CMI)
<b>ASK</b>	AAI/Skoda	<b>DKK</b>	Double K, Inc. (form. Hometown Trolley)
<b>ATC</b>	American Transportation Corporation	<b>DMC</b>	Dina/Motor Coach Industries (MCI)
<b>AZD</b>	Azure Dynamics Corporation	<b>DTD</b>	Dodge Division — Chrysler Corporation
<b>BBB</b>	Blue Bird Corporation	<b>DUC</b>	Dutcher Corporation
<b>BFC</b>	Breda Transportation Inc.	<b>DUP</b>	Dupont Industries
<b>BLN</b>	Blount Boats, Inc.	<b>EBC</b>	ElDorado Bus (EBC Inc.)
<b>BOM</b>	Bombardier Corporation	<b>EBU</b>	Ebus, Inc.
<b>BOY</b>	Boyertown Auto Body Works	<b>EDN</b>	El Dorado National (formerly El Dorado/EBC/Nat. Coach/ NCC)
<b>BRA</b>	Braun		
<b>BRX</b>	Breaux's Bay Craft, Inc.		
<b>BYD</b>	Build Your Dreams, Inc.		
<b>CBC</b>	Collins Bus Corporation (form. Collins Industries Inc./COL)		

## 2021 NTD Policy Manual

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<b>EII</b>	Eagle Bus Manufacturing	<b>MNA</b>	Mitsubishi Motors; Mitsubishi Motors North America, Inc.
<b>ELK</b>	Elkhart Coach (Division of Forest River, Inc.)	<b>MOL</b>	Molly Corporation
<b>FDC</b>	Federal Coach	<b>MTC</b>	Metrotrans Corporation
<b>FIL</b>	Flyer Industries Ltd (aka New Flyer Industries)	<b>MVN</b>	Mobility Ventures
<b>FLT</b>	Flxette Corporation	<b>NAB</b>	North American Bus Industries Inc. (form. Ikarus USA Inc./IKU)
<b>FLX</b>	Flexible Corporation	<b>NAT</b>	North American Transit Inc.
<b>FRC</b>	Freightliner Corporation	<b>NAV</b>	Navistar International Corporation (also known as International/INT)
<b>FRD</b>	Ford Motor Corporation	<b>NBB</b>	Nichols Brothers Boat Builders
<b>FRE</b>	Freeport Shipbuilding, Inc.	<b>NBC</b>	National Mobility Corporation
<b>FSC</b>	Ferrostaal Corporation	<b>NCC</b>	National Coach Corporation
<b>GCC</b>	Goshen Coach	<b>NEO</b>	Neoplan - USA Corporation
<b>GCA</b>	General Coach America, Inc.	<b>NFA</b>	New Flyer of America
<b>GEO</b>	GEO Shipyard, Inc.	<b>NIS</b>	Nissan
<b>GIL</b>	Gillig Corporation	<b>NOV</b>	NOVA Bus Corporation
<b>GIR</b>	Girardin Corporation	<b>OBI</b>	Orion Bus Industries Ltd. (formerly Ontario Bus Industries) AKA Bus Industries of America
<b>GLF</b>	Gulf Craft, LLC	<b>OCC</b>	Overland Custom Coach Inc.
<b>GLH</b>	Gladding Hearn	<b>OTC</b>	Oshkosh Truck Corporation
<b>GLV</b>	Glaval Bus	<b>PCI</b>	Prevost Car Inc.
<b>GMC</b>	General Motors Corporation	<b>PLY</b>	Plymouth Division-Chrysler Corp.
<b>GML</b>	General Motors of Canada Ltd.	<b>PRO</b>	Proterra, Inc.
<b>GOM</b>	Gomaco	<b>PST</b>	Pullman-Standard
<b>HMC</b>	American Honda Motor Company, Inc.	<b>PTE</b>	Port Everglades Yacht & Ship
<b>HSC</b>	Hawker Siddeley Canada IKU — Ikarus USA Inc.	<b>RIC</b>	Rico Industries
<b>HYU</b>	Hyundai Rotem	<b>SBI</b>	SuperBus Inc.
<b>INT</b>	International	<b>SHI</b>	Shepard Brothers Inc.
<b>IRB</b>	Renault & Iveco	<b>SCC</b>	Sabre Bus and Coach Corp. (form. Sabre Carriage Comp.)
<b>KIA</b>	Kia Motors	<b>SPC</b>	Startrans (Supreme Corporation)
<b>KKI</b>	Krystal Koach Inc.	<b>SPC</b>	Supreme Corporation
<b>MAN</b>	American MAN Corporation	<b>SPR</b>	Spartan Motors Inc.
<b>MBZ</b>	Mercedes Benz	<b>SSI</b>	Stewart Stevenson Services Inc.
<b>MCI</b>	Motor Coach Industries International (DINA)	<b>STE</b>	Steiner Shipyards, Inc.
<b>MDI</b>	Mid Bus Inc.	<b>STR</b>	Starcraft
<b>MER</b>	Ford or individual makes		



<b>SUB</b>	Subaru of America or Fuji Heavy Industries Ltd.
<b>SUL</b>	Sullivan Bus & Coach Limited
<b>SVM</b>	Specialty Vehicle Manufacturing Corporation
<b>TBB</b>	Thomas Built Buses
<b>TEI</b>	Trolley Enterprises Inc.
<b>TMC</b>	Transportation Manufacturing Company
<b>TOU</b>	Tourstar
<b>TOY</b>	Toyota Motor Corporation
<b>TRN</b>	Transcoach
<b>TRT</b>	Transteq
<b>TRY</b>	Trolley Enterprises
<b>TTR</b>	Terra Transit
<b>TTT</b>	Turtle Top
<b>VAN</b>	Van Hool N.V.
<b>VOL</b>	Volvo
<b>VTH</b>	VT Halter Marine, Inc. (includes Equitable Shipyards, Inc.)
<b>WCI</b>	Wheeled Coach Industries Inc.
<b>WDS</b>	Washburn & Doughty Associates, Inc.
<b>WOC</b>	Wide One Corporation
<b>WTI</b>	World Trans Inc. (also Mobile—Tech Corporation)
<b>WYC</b>	Wayne Corporation (form. Wayne Manufacturing Company/WAY)
<b>ZZZ</b>	Other (Describe)

## Fuel Codes

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<b>BD</b>	Biodiesel
<b>BF</b>	Bunker fuel (low grade of diesel fuel often used in ferryboat operations)
<b>CN</b>	Compressed natural gas (CNG)
<b>DF</b>	Diesel fuel
<b>DU</b>	Dual fuel
<b>EB</b>	Electric battery
<b>EP</b>	Electric propulsion
<b>ET</b>	Ethanol
<b>GA</b>	Gasoline
<b>HD</b>	Hybrid diesel
<b>HG</b>	Hybrid gasoline
<b>HY</b>	Hydrogen
<b>KE</b>	Kerosene
<b>LN</b>	Liquefied natural gas (LNG)
<b>LP</b>	Liquefied petroleum gas (LPG)
<b>MT</b>	Methanol

## Appendix C: APC CERTIFICATION CHECKLIST

### General Guidelines:

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- Different modes and types of service should be sampled separately.
- A wide range of trips provides the best sample — passenger load is an important consideration.
- Sample all types of APC model, as the technology may perform differently.
- Make sure to include all vehicle models/configurations in the sample. The error rate of the APCs could be different depending on door geometry.

### APC Checklist:

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Your APC Certification Report should include the following:

- Your APC vendor
- The date your APC system was installed (can be approximate)
- The NTD report year in which you plan to begin reporting APC data
- The mode and type of service that will use APC data
- The number of vehicles in the fleet
- The number of these that are APC-equipped
- The number of trips you sampled for your benchmarking study
- A description of how you selected the trips to sample
- A description of your survey procedure, including information such as whether you used video or sent in-person ride checkers, and how many checkers you had on each vehicle
- Confirmation that you plan to repeat the benchmarking survey in Fiscal Year 2022
- The percentage of trips during your last fiscal year that did not return valid APC data for any reason (can be a reasonable estimate based on a sample)
- A list of common reasons why a trip would not return valid APC data
- A description of your method for using APC data to determine annual totals
- The total manually collected UPT in the sample

- The total APC-collected UPT in the sample
- The total manually collected PMT in the sample
- The total APC-collected PMT in the sample

## Appendix D: VANPOOL QUESTIONNAIRE

1. How is your Vanpool advertised to the public?

The program is advertised to the public through (check all that apply):

- ☐ Agency website URL: \_\_\_\_\_
- ☐ Other website URL: \_\_\_\_\_
- ☐ Promotional materials (posters, brochures, billboards, signs)
- ☐ Media Advertising
- ☐ Employer fairs
- ☐ Other (describe): \_\_\_\_\_

2. Are there direct relationships between your agency and specific employers for any vans to be reported to the NTD?

- ☐ There are no direct relationships with employers for any of the vans in our program, all vans are open to the public and none are restricted to particular employers.
- ☐ There are direct relationships with employers for any of the vans in our program, as follows: *(describe relationships)*

3. Who is responsible for ride-matching individuals to vans with available seats? How is this ride-matching conducted? (i.e. how are vans with available seats made known to the public, and how are these seats filled?)

- ☐ Online matching service via agency website
- ☐ Online matching service at regional ridesharing website
- ☐ Online matching service at State ridesharing website
- ☐ Third party lessor/provider is responsible
- ☐ Lessor/Provider: \_\_\_\_\_
- ☐ Other (please describe): \_\_\_\_\_

4. What branding is used in the advertising of the Vanpool program, and who pays these costs?

The name of the Vanpool program is: \_\_\_\_\_

Name of agency paying the advertising and branding costs: \_\_\_\_\_

Description of the advertising and branding costs (e.g., developing the brand name, logo, van decals): \_\_\_\_\_

5. What branding is used on the Vanpool vehicles themselves?

Vanpool Program name: \_\_\_\_\_

If there is a third-party vehicle lessor (e.g., Enterprise, State Department of Transportation), is their name also on the vehicle?

- ☐ Yes
- ☐ No
- ☐ N/A

6. Are third parties (i.e. other than your agency and the riders) used in providing the Vanpool service? If so, for each third party, please provide the following:

Name of the third-party: \_\_\_\_\_

Length of contract is [number of months]: \_\_\_\_\_

Contract start date is [month, day, year]: \_\_\_\_\_

Contract is competitively bid.

- ☐ Yes
- ☐ No
- ☐ N/A

If “No,” describe how you select contractors:

Terms of arrangement (i.e., what third party services/costs do you pay for?)

- ☐ Administrative costs
- ☐ Marketing, promotion, and advertising
- ☐ Other (please describe): \_\_\_\_\_

Who is responsible for the different aspects of the service such as marketing, promotion, and advertising costs for the Vanpool program, the ride-matching services, fuel costs, maintenance costs, insurance costs, capital cost for replacement of vehicles, and capital costs for replacement of facilities?

7. How are the rider costs in the Vanpool established, and by whom? How are rider costs tracked?

- ☐ Our agency establishes Vanpool fares
- ☐ A third-party lessor/provider establishes Vanpool fares
- ☐ We use vans provided by our agency and a third party

Please describe the process for establishing rider costs:

Third party name(s) (if applicable): \_\_\_\_\_

- ☐ Our agency requires each Vanpool to record rider costs

If so, describe review procedures:

- ☐ Third party requires each Vanpool to record rider costs

If so, state third party and describe review procedures:

## Appendix E: SHARED MOBILITY SERVICES AND NTD REPORTING

If your agency reports to the NTD and contracts with a Transportation Network Company (TNC) for on-demand, [shared mobility service](#), you may be able to include data for this service in your NTD report under the Transportation Network Company (TN) type of service. The shared mobility service must meet all criteria for public transportation as codified in 49 U.S.C. §5302(14).

### What is a TNC?

The General Services Administration's Office of Government-Wide Policy defines a TNC as "a corporation, partnership, sole proprietorship, or other entity, that uses a digital network to connect riders to drivers affiliated with the entity in order for the driver to transport the rider using a vehicle owned, leased, or otherwise authorized for use by the driver to a point chosen by the rider."<sup>8</sup>

### What kind of shared mobility service is reportable to the NTD?

You may report shared mobility service if it is

- **regular, continuing, shared-ride** surface transportation service that is open to the general public or a segment of the general public defined by age, disability, or low income.

### What kind of shared mobility service is not reportable to the NTD?

If a ride-hailing service is part of your trip planning platform, but you do not operate it under contract with the provider, you should not report it to the NTD.

You should not report pilot projects, chartered bus service, intercity bus, sightseeing service, school bus service, courtesy shuttles for patrons of one or more specific establishments, and intra-terminal/facility shuttles.

### What do you mean by "operated under contract"?

If your agency contracts with a TNC for public transit, then the service must meet FTA's definition of [Purchased Transportation](#).

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<sup>8</sup> Federal Travel Regulation; Transportation Network Companies (TNC), Innovative Mobility Technology Companies, and Reporting Travel, Transportation, and Relocation Costs, 83 FR 602 §300-3.1 (2018)



### **What do you mean by “shared-ride”?**

Shared-ride service exists when the TNC groups passengers together based on passenger origins and destinations. Neither the driver of the revenue vehicle nor the passenger can decline additional passengers when there is room for them. The operator cannot cap the size of a party at less than the capacity of the vehicle. Not every trip needs to be a shared ride for a provider to be considered a shared-ride operator, but all reported rides should involve an active attempt to share rides.

### **What do you mean by “regular and continuing” service?**

“Regular and continuing” refers to service that operates on a schedule during specified hours during the week and weekend. Services that operate on an ad hoc basis (e.g., only for special events) are not regular and continuing. Time-limited pilot projects are not regular and continuing either.

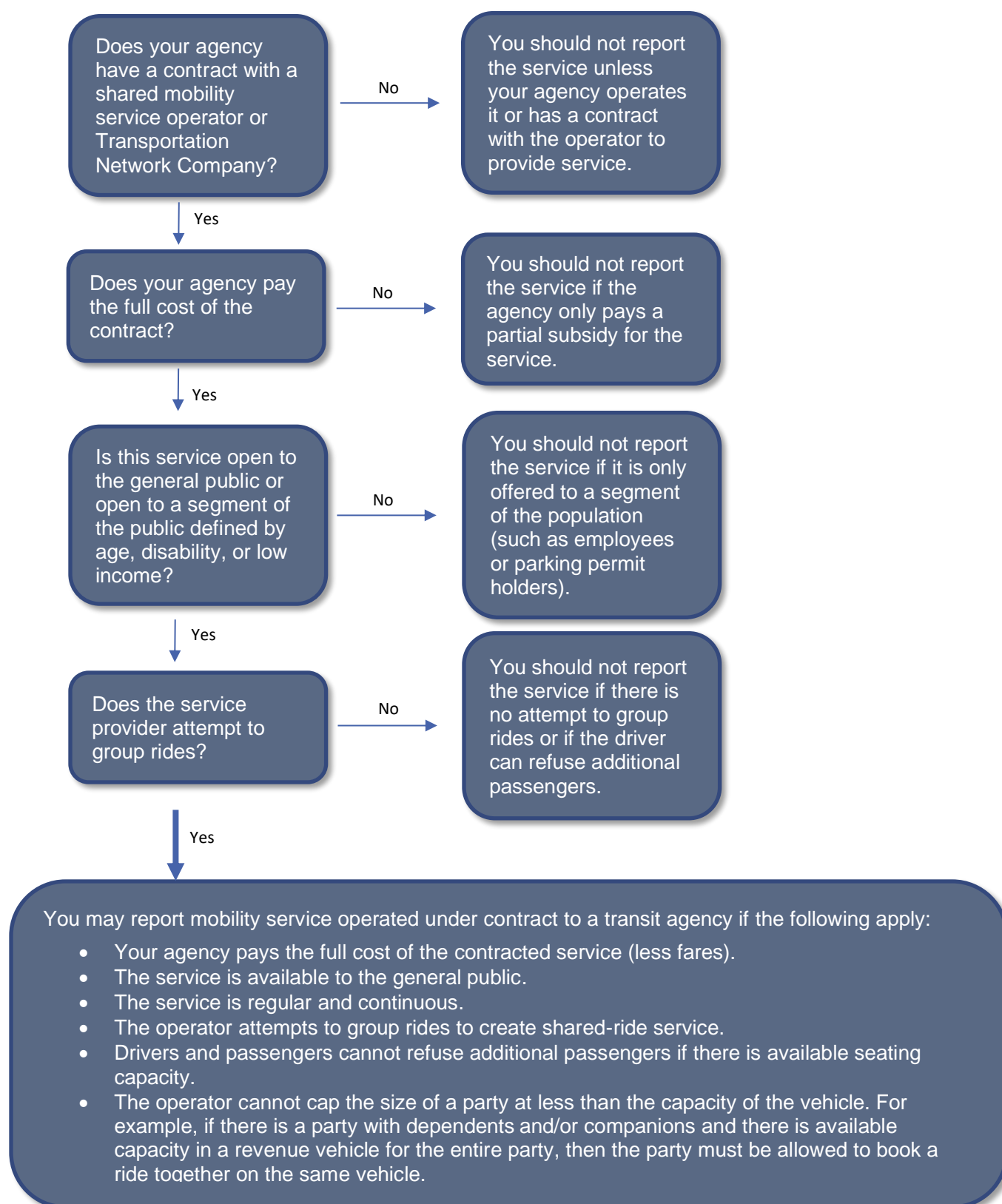
### **What information do I report to the NTD?**

If the shared mobility service meets NTD reporting requirements, you will report financial, service, and asset data. The level of detail of the report will depend on whether your agency is a Full or Reduced Reporter. You will need to work with your contracted TNC to gather data points such as Unlinked Passenger Trips (UPT), Vehicle Revenue Miles (VRM), Vehicle Revenue Hours (VRH), passenger fares, operating expenses, sources of revenue, and information regarding the assets used to provide the service.

## **Shared Mobility NTD Reporting Eligibility**

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Agencies reporting to the NTD that have partnered with on-demand, shared mobility services may refer to the chart and examples below to see if their service is reportable to the NTD.



**Example 1:** A transit agency contracts a ride-hailing service to provide a first/last mile solution within the community. Passengers can use a mobile app to request a ride to/from any location within the service area.

**Solution:** This service would be eligible for NTD reporting if

- the agency is paying the full cost of service (less fares),
- drivers and passengers cannot refuse additional passengers if there is available seating capacity, and
- the service operator is attempting to group all rides to facilitate shared-ride service.

**Example 2:** A transit agency contracts a ride-hailing service to help offset parking demand at their more heavily used passenger stations. Passengers with parking permits for these stations receive 10 free rides per month via the ride-hailing service to encourage less use of parking inventory.

**Solution:** This service would not be eligible for NTD reporting because it is limited to a segment of the general public (permit holders) not defined by age, disability, or low-income.

**Example 3:** A transit agency contracts a ride-hailing service to provide on-demand service to its paratransit riders. Riders receive a limited number of subsidized, on-demand rides per month. Customers are not guaranteed an exclusive ride.

**Solution:** This service would be eligible for NTD reporting if

- the agency is paying the full cost of service (less fares),
- drivers and passengers cannot refuse additional passengers if there is available seating capacity, and
- the service operator is attempting to group all rides to facilitate shared-ride service.