Please note that the NTD Glossary contains terms from the Uniform System of Accounts (USOA). The USOA labels these terms using a number system (e.g., Accident Repairs of Buildings, Grounds and Equipment (128)). For further explanation of numbered data items, please see the USOA.

A

AB
Vehicle type: Articulated Buses

**Accident Repairs of Buildings, Grounds and Equipment (128)**
Repairing all damage to buildings, grounds and equipment resulting from collisions with stationary or moving objects, floods and accidentally ignited fires, etc.

**Accident Repairs of Revenue Vehicles (062)**
Repairing all damage to revenue vehicles resulting from events (e.g., collisions with stationary or moving objects, floods and accidentally ignited fires, etc.).

**Accounting System**
An accounting system consists of the business papers, records, and reports plus the procedures that are used in recording transactions and reporting their effects. An example of an accounting system is the Uniform System of Accounts (USOA).

**Accrual Accounting**
A method of financial accounting where revenues are recorded when earned instead of when received, and expenses are recorded when incurred instead of when paid.

**Accumulated Depreciation**
Accumulated depreciation is the cumulative depreciation of an asset up to a single point in its useful life. An asset's book value is the difference between its purchase price and accumulated depreciation.

**Act of God**
A natural and unavoidable catastrophe that interrupts the expected course of events, such as earthquakes, floods, hurricanes, tornados, other high winds, lightning, snow and ice storms.

**Active Vehicles**
The vehicles available to operate in revenue service at the end of your fiscal year, including:

- Spares
- Vehicles temporarily out of service for routine maintenance and minor repairs
- Operational vehicles.

**Active Vehicles in Fleet**
The vehicles in a particular fleet at year-end that are available to operate in revenue service, including:

- Spares
Vehicles temporarily out of service for routine maintenance and minor repairs

**Actual**

An adjective to describe something existing or current, not something expected or estimated. Examples include actual liability and actual losses, which represent the real (not estimated) amounts of losses and liabilities incurred by the transit agency.

**Actual Passenger Car Hours**

The hours that passenger cars travel while in revenue service (actual passenger car revenue hours) plus deadhead hours. Actual passenger car hours include:

- Revenue service
- Deadhead
- Layover/recovery time
- Passenger loading time

Actual passenger car hours exclude:

- Hours for charter services
- Operator training
- Vehicle maintenance testing

**Actual Passenger Car Miles**

The miles that passenger cars travel while in revenue service (actual passenger car revenue miles) plus deadhead miles. Actual passenger car miles include:

- Revenue service
- Deadhead

Actual passenger car miles exclude:

- Hours for charter services
- Operator training
- Vehicle maintenance testing

**Actual Passenger Car Revenue Hours**

The hours that passenger cars travel while in revenue service. Passenger car revenue hours include:

- Revenue service
- Layover/recovery time
- Passenger loading time

Passenger car revenue hours exclude:

- Deadhead
- Operator training
- Vehicle maintenance tests
- Charter services

**Actual Passenger Car Revenue Miles**
The miles that passenger cars travel while in revenue service. Passenger car revenue miles include:
- Revenue service
- Layover/recovery time
- Passenger loading time

Passenger car revenue miles exclude:
- Deadhead
- Operator training
- Vehicle maintenance tests
- Charter services

**Actual Person Count**
Full and part time employees of the transit agency, permanent or temporary, who hold approved and filled positions at the end of the fiscal year.

**Actual Service**
The total service operated during each time period. Actual service is measured by vehicles in service, in miles and hours.

Actual service excludes:
- Missed trips
- Service interruptions (e.g., strikes, emergency shutdowns)

**Actual Train Hours**
The hours that trains travel while in revenue service (actual train revenue hours) plus deadhead hours.

Actual train hours include:
- Revenue service
- Deadhead
- Layover/recovery time

Actual train hours exclude:
- Hours for charter services
- Operator training
- Vehicle maintenance testing
Actual Train Miles
The miles that trains travel while in revenue service (actual train revenue miles) plus deadhead miles. Actual train miles include:
- Revenue service
- Deadhead
Actual train miles exclude:
- Miles for charter services
- Operator training
- Vehicle maintenance testing

Actual Train Revenue Hours
The hours that trains travel while in revenue service. Train revenue hours include:
- Revenue service
- Layover/recovery time
Train revenue hours exclude:
- Deadhead
- Training operators prior to revenue service
- Vehicle maintenance tests
- Charter services

Actual Train Revenue Miles
The miles that trains travel while in revenue service. Train revenue miles include:
- Revenue service
Train revenue miles exclude:
- Deadhead
- Training operators prior to revenue service
- Vehicle maintenance vehicle tests
- Charter services

Actual Vehicle Hours
The hours that vehicles travel while in revenue service plus deadhead hours. Actual vehicle hours include:
- Revenue service
- Deadhead
- Layover/recovery time
Actual vehicle hours exclude:
• Hours for charter service
• School bus service
• Operator training
• Vehicle maintenance testing

**Actual Vehicle Miles**
The miles that vehicles travel while in revenue service (actual vehicle revenue miles (VRM)) plus deadhead miles. Actual vehicle miles include:

• Revenue service
• Deadhead

Actual vehicle miles exclude:

• Miles for charter services
• School bus service
• Operator training
• Vehicle maintenance testing

**Actual Vehicle Revenue Hours (VRH)**
The hours that vehicles travel while in revenue service. Vehicle revenue hours (VRH) include:

• Revenue service
• Layover/recovery time

Actual vehicle revenue hours exclude:

• Deadhead
• Operator training
• Maintenance testing
• School bus and charter services

**Actual Vehicle Revenue Miles (VRM)**
The miles that vehicles travel while in revenue service. Vehicle revenue miles (VRM) include:

• Revenue service

Actual vehicle revenue miles exclude:

• Deadhead
• Operator training
• Maintenance testing
• School bus and charter services
ADA
Americans with Disabilities Act of 1990

ADA Accessible Stations
Public transportation passenger facilities which, in compliance with ADA requirements, provide ready access and do not have physical barriers that prohibit and/or restrict access by individuals with disabilities, including individuals who use wheelchairs.

ADA Accessible Vehicles
Public transportation revenue vehicles which, in compliance with ADA requirements, do not restrict access, are usable, and provide allocated space and/or priority seating for individuals who use wheelchairs, and which are accessible using lifts or ramps.

ADA Related Unlinked Passenger Trips (UPT)
The number of passengers who board public transportation vehicles for complementary paratransit services (demand response (DR)) associated or attributed to the Americans with Disabilities Act of 1990 (ADA) compliance requirements. The number of Americans with Disabilities Act of 1990 (ADA) unlinked passenger trips (UPT) should be less than or equal to the total number of unlinked passenger trips. These trips are reported only for demand response (DR) mode. ADA-related service reported to NTD should not include any categorical service (i.e. Services that are not available to the general public such as: Medicaid, Meals-On-Wheels, Head Start, sheltered workshops, independent living centers, etc.) Also not included is service funded by the New Freedom program.

Administrative Buildings
Facilities and offices which house the executive management and supporting activities for overall transit operations such as accounting, finance, engineering, legal, safety, security, customer services, scheduling and planning (see General Administration (160) function). They include separate buildings for customer information or ticket sales, which are owned by the transit agency and which are not part of passenger stations.

Advertising Revenues
The revenue earned from displaying advertising materials on transit agency vehicles and property. The amounts should be net of any fees paid to advertising agencies, which place the advertisement with the transit agency.

Aerial Tramway (TR)
A transit mode that is an electric system of aerial cables with suspended powerless passenger 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 on-board the vehicle.

Aerial Tramways (TR)
Unpowered passenger vehicles 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.
Aerial Tramway (TR) Line Miles
The distance from terminal to terminal following the path of the tramway towers.

Air Rights
The space located above, at, or below (subterranean) the surface of the ground, lying within a project’s property limits.

Alaska Railroad (AR)
In recognition of the special Federal relationship with the Alaska Railroad (AR), the passenger service portion of the Alaska Railroad (AR) is considered eligible for certain FTA funding under the Fixed Guideway Modernization program. The service encompasses only car miles for passenger cars; car miles for freight cars are specifically excluded.

American Recovery and Reinvestment Act, 2009
Signed into law by the President on February 17, 2009, the ARRA supports government wide efforts to stimulate the economy and provided grants to several transit agencies.

Americans with Disabilities Act of 1990 (ADA)
The legislation requires transportation providers to make transportation accessible to individuals with disabilities, and specifies agencies’ responsibilities in this effort.

Amortization of Intangibles (513.13)
The amortization of the intangible costs of the transit agency including organization costs, franchises, patents, goodwill and other intangible assets.

Angle
A collision type involving an impact to anywhere on the side of a vehicle, with the exception of a sideswipe.

Annual Required Contributions (ARC)
ARC is the annual required contributions of the transit agency to a benefit plan for the reporting year. It includes the actual present value of total projected benefits to be provided to beneficiaries in accordance with the agency’s other postemployment benefits (OPEB) plan. The agency determines ARC using data provided by actuaries. They use an appropriate discount rate to generate the actuarial data to be used by the transit agency in determining its ARC.

AO
Vehicle type: Automobiles

APC
Automatic Passenger Counter

AR
Mode: Alaska Railroad
ARC
Annual Required Contributions

ARRA
American Recovery and Reinvestment Act, 2009

ARRA TIGER (Transportation Investment Generating Economic Recovery) Multimodal Discretionary Program
The American Recovery and Reinvestment Act of 2009 appropriated $1.5 billion in discretionary grant funds to be awarded by the U.S. Department of Transportation for capital investments in surface transportation infrastructure. Known as the Transportation Investment Generating Economic Recovery (TIGER) program, these grants are awarded on a competitive basis to fund up to 100 percent of project costs for transportation investments that have a significant impact on the nation, a metropolitan area or a region. This is a multi-modal program that includes transit capital improvements.

Arson
To unlawfully and intentionally damage, or attempt to damage, any real or personal property by fire or incendiary device.

Articulated Buses (AB)
Vehicle type: Extra-long (54 ft. to 60 ft.) buses (MB) 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.

Assault
An unlawful attack by one person upon another.

Asset Impairment
Asset impairment is a significant, unexpected decline in the service utility of a capital asset due to events or changes in circumstances. An asset is impaired if its fair value is less than its book value.

At Grade, Exclusive Right-of-Way (ROW)
At-grade track that cannot be crossed or entered by any other vehicle or pedestrian.

At Grade, Mixed and Cross Traffic
Includes alignments where rail vehicles and rubber-tire vehicles travel in the same lanes and alignments where pedestrians may freely cross the tracks at any point.

At Grade, with Cross Traffic
At-grade track that cannot be entered by non-rail traffic except at certain crossing points.
Attempted Suicide

Attempted suicide refers to self-inflicted harm where death does not occur, but the intention of the person was to cause a fatal outcome. The intent can be determined by any reasonable method including police reports and eye witness accounts.

Atypical Day

A day on which the transit agency either:

- Does not operate its normal, regular schedule; or
- 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).

Atypical days should not be included in the computation of average daily service.

Automatic Passenger Counter (APC)

An automated means of counting boarding and alighting passengers (e.g., treadle mats or infrared beams placed by the door) (www.its.dot.gov).

Automatic Vehicle Location (AVL)

Position determination via an automatic technology or combination of technologies, such as Global Positioning System (triangulation of satellite signals), Signposts (beacons at known locations transmit signals picked up by vehicle), Ground-Based Radio (triangulation of radio tower signals), or Dead-Reckoning (vehicle’s odometer and compass used to measure new position from previous known position), and typically includes real-time reporting of that location to a dispatcher (www.its.dot.gov).

Automobiles (AO)

Vehicle type: Passenger cars, up to and including station wagons in size. Excludes minivans and anything larger.

Automotive Vehicle Ferriage

Revenues earned from transporting vehicles in ferryboat transit service.

Auxiliary Transportation Funds

Auxiliary transportation funds are earned from activities related to the provision of transit service, but are not payment for transit service. Auxiliary funds result from business-type activities in which an agency earns supplemental revenues, including advertising and concessions.

Average Lifetime Mileage per Active Vehicle

The total miles accumulated on all active vehicles since date of manufacture divided by the number of active vehicles. Typically found by taking the average of all odometer readings at the end of the fiscal year.
Average Monthly Fixed Guideway Directional Route Miles
The monthly average number of fixed guideway directional route miles (FG DRM) over which service was operated. For each segment, sum the directional route miles (DRM) for each month that the mode was operated during the year and divide by 12 months.

Average Saturday
A typical, representative Saturday in the operation of the transit system, weighted to reflect seasonal variations in service, and not including atypical days.

Average Sunday
A typical, representative Sunday in the operation of the transit system, weighted to reflect seasonal variations in service, and not including atypical days.

Average Trip Length
The average distance ridden for an unlinked passenger trip (UPT) by time period (weekday, Saturday, Sunday) computed as passenger miles traveled (PMT) divided by unlinked passenger trips (UPT). May be determined by sampling, or calculated based on actual data.

Average Weekday
A typical, representative weekday in the operation of the transit system, weighted to reflect seasonal variations in service, and not including atypical days.

Average Weekday Unlinked Passenger Trips
The number of passengers who board public transportation vehicles on an average, typical weekday during a month.

AVL
Automatic Vehicle Location

B

Bomb Threat
Credible written or oral (e.g., telephone) communication to a transit agency threatening the use of an explosive or incendiary device for the purpose of disrupting public transit services or to create a public emergency.

Bombing
The unlawful and intentional:

- Delivery
- Placement
- Discharge
- Detonation of an explosive, or other lethal device in, into, or against:
A public transport facility
- A public transportation system (including vehicles)
- An infrastructure facility

Or conspiracy, instigation, or attempts to commit such acts:
- With the intent to cause death or serious bodily injury; or
- With the intent to cause extensive damage to, or destruction of such a place, facility or system, where such destruction results in or is likely to result in major economic loss.

**Bonds**
A financing mechanism used to raise funds. A bond is secured debt offered through a legal entity (usually a state or local government) that guarantees the purchaser’s right to receive a fixed interest payment and the right to be paid the par value of the bond at a definite future date when the bond matures.

**Book Value**
Book value, or carrying value, is the cost of an asset minus its accumulated depreciation (or amortization) and impairment, if applicable.

**BR**
Vehicle type: Over-the Road Buses

**Bridge, Tunnel and Highway Toll**
A tax or fee paid for the liberty or privilege of using a bridge, tunnel or highway.

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

**BU**
Vehicle type: Buses

**Burglary**
The unlawful entry into a building or other structure with the intent to commit a felony or a theft.

**Bus (MB)**
A transit mode comprised of rubber-tired passenger vehicles operating on fixed routes and schedules over roadways. Vehicles are powered by:
- Diesel
- Gasoline
- Battery
Alternative fuel engines contained within the vehicle

**Bus Rapid Transit (RB)**

Fixed-route bus mode:

- In which the majority of each line operates in a separated right-of-way dedicated for public transportation use during peak periods; and
- That includes features that emulate the services provided by rail fixed guideway public transportation systems, including:
  - Defined stations
  - Traffic signal priority for public transportation vehicles
  - Short headway bidirectional services for a substantial part of weekdays and weekend days
  - Pre-board ticketing, platform level boarding, and separate branding

This mode may include portions of service that are fixed-guideway and non-fixed-guideway.

**Bus Stop**

Pre-defined location for passengers to board and/or alight the transit vehicle, typically on-street, at the curb, or in a median, sometimes with a shelter, sign, or lighting.

**Buses (BU)**

Rubber-tired passenger vehicles powered by diesel, gasoline, battery or alternative fuel engines contained within the vehicle. Vehicles in this category do not include articulated, double-decked, or school buses. Includes cutaway/body-on-chassis vehicles for urban reporting.

**Buyer**

The NTD reporter contracting with a seller under a purchased transportation agreement to provide transit services. The contractor may be a public transit agency or a private company.

**C**

**Cable Car (CC)**

A transit mode that is an electric railway with individually controlled transit vehicles attached to a moving cable located below the street surface and powered by engines or motors at a central location, not onboard the vehicle.

**Cable Car (CC) — Vehicle Type**

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.
Capital
Projects related to the purchase of equipment. Equipment means an article of non-expendable tangible personal property having a useful life of more than one year and an acquisition cost which equals the lesser of:

- The capitalization level established by the government unit for financial statement purposes, or
- $5,000.

Capital expenses do not include operating expenses (OE) that are eligible to use capital funds, such as preventive maintenance.

Capital Asset
Capital assets 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.

Capital Assistance
Financial funding to help cover the costs of equipment necessary to support transit services. Equipment is tangible property having a useful life of more than one year, e.g., vehicles, buildings, passenger stations and fixed guideway (FG) facilities. See capital expenses for requirements.

Capital Expenses
The expenses related to the purchase of equipment. Equipment means an article of non-expendable tangible personal property having a useful life of more than one year and an acquisition cost which equals the lesser of:

- The capitalization level established by the government unit for financial statement purposes, or
- $5,000.

Capital expenses do not include operating expenses that are eligible to use capital funds.

Capital Labor
Work performed by employees while engaged in the purchase of equipment.

Capital Lease
A transaction whereby the lessee acquires the right to use a capital asset without obtaining ownership.

Capital Leasing Expenditures
The portion of a purchased transportation payment that covers depreciation costs. This applies only when the contractor (seller of service) uses his own capital assets (such as vehicles and maintenance facilities) for the contract; if the buyer of service provides all the capital assets, there is no capital leasing expenditure.

Capital Maintenance Expenses
Expenses classified as operating expenses under the Uniform System of Accounts (USOA) that are eligible for capital funds under FTA formula programs, e.g., preventive maintenance costs.
**Casualty and Liability Costs (506)**
The cost elements covering protection of the transit agency from loss through insurance programs, compensation of others for their losses due to acts for which the transit agency is liable, and recognition of the cost of corporate losses.

**CB**
Mode: Commuter Bus

**CBIP**
Coordinated Border Infrastructure Program

**CC**
Mode: Cable Car

**CC**
Vehicle type: Cable Cars

**CEO**
Chief Executive Officer

**Charter Service**
A vehicle hired for exclusive use that does not operate over a regular route, on a regular schedule and is not available to the general public.

**Charter Service Hours**
The total hours operated by revenue vehicles while in charter service. Charter service hours include:

- Hours operated while carrying passengers for hire, and
- Associated deadhead hours.

**Charter Service Revenues**
The revenue earned from operating vehicles under charter contracts.

**Chemical, Biological, Nuclear/Radiological Releases**
The unlawful and intentional:

- Delivery
- Placement
- Discharge
- Detonation of a biological, chemical, or radiological/other lethal device in, into, or against:
  - A public transport facility
  - A public transportation system (including vehicles)
  - An infrastructure facility, or conspiracy, instigation or attempts to commit such acts
• Chemical, biological, or radiological/other releases:
  • Involve solids, liquids, or gases that have chemical properties that produce lethal or serious effects in human beings;
  • Any weapon involving a disease organism; or
  • Conspiracy, instigation, or attempt to commit such acts with the intent to cause death or serious bodily injury, or with the intent to cause extensive damage to or destruction of such a place, facility or system where such destruction results in or is likely to result in major economic loss.

Chief Executive Officer (CEO)
The principal executive in charge of and responsible for the transit agency.

Chief Executive Officer (CEO) Certification
Attestation by the chief executive officer of a transit agency certifying the accuracy of the data submitted to the NTD.

CMAQ
Congestion Mitigation and Air Quality Improvement Program.

Collision
A vehicle/vessel accident in which there is an impact of a transit vehicle/vessel with:
  • Another transit vehicle
  • A non-transit vehicle
  • An object
  • A person(s) (suicide excluded)
  • An animal
  • A rail vehicle
  • A vessel
  • A dock

Communication Systems
Systems for exchanging information including two-way radio systems for communications between dispatchers and vehicle operators, cab signaling and train control equipment in rail systems, automatic vehicle locator systems, automated dispatching systems, vehicle guidance systems, telephones, facsimile machines and public address systems.

Community
Service operated primarily within the boundaries of a community that is not considered a municipality, county, independent city or parish.
Commuter Bus (CB)
Fixed-route bus systems that are primarily connecting outlying areas with a central city through bus service that operates with at least five miles of continuous closed-door service. This service may operate motorcoaches (aka over-the-road buses), and usually features peak scheduling multiple-trip tickets and limited stops in the central city.

Commuter Rail (CR)
A transit mode that is an electric or diesel propelled railway for urban passenger train service consisting of local short distance travel operating between a central city and adjacent suburbs. Service must be operated on a regular basis by or under contract with a transit operator for the purpose of transporting passengers within urbanized areas (UZAs), or between urbanized areas and outlying areas.

Such rail service, using either locomotive hauled or self-propelled railroad passenger cars, is generally characterized by:

- Multi-trip tickets
- Specific station to station fares
- Railroad employment practices
- Usually only one or two stations in the central business district

It does not include:

- Heavy rail (HR) rapid transit
- Light rail (LR)/streetcar transit service

Intercity rail service is excluded, except for that portion of such service that is operated by or under contract with a public transit agency for predominantly commuter services. Predominantly commuter service means that for any given trip segment (i.e., distance between any two stations), more than 50 percent of the average daily ridership makes a return trip on the same day. Only the predominantly commuter service portion of an intercity route is eligible for inclusion when determining commuter rail (CR) route miles.

Commuter Rail Locomotives (RL)
Vehicle type: Commuter rail (CR) vehicles used to pull or push commuter rail (CR) passenger coaches. Locomotives do not carry passengers themselves.

Commuter Rail Passenger Coaches (RP)
Vehicle type: Commuter rail (CR) passenger vehicles not independently propelled and requiring one or more locomotives for propulsion.

Commuter Rail Self-Propelled Passenger Cars (RS)
Vehicle type: Commuter rail (CR) passenger vehicles not requiring a separate locomotive for propulsion.

Competitively-bid Contract
A purchased transportation contract in which several potential contractors submit bids. Contrast with a negotiated contract or agreement.
**Complementary Paratransit Services**

Transportation service required by the Americans with Disabilities Act (ADA) for individuals with disabilities who are unable to use fixed route transportation systems. This service must be comparable to the level of service provided to individuals without disabilities who use the fixed route system and meet the requirements specified in Sections 37.123-137.133 of *Transportation Services for Individuals with Disabilities (Part 37), Code of Federal Regulations, Title 49, Volume 1*. The complementary services must be origin-to-destination service (demand response (DR)) or on-call demand response (DR) service to an accessible fixed route where such service enables the individual to use the fixed route bus (MB) system for his or her trip. Service must be provided in a corridor ¾ of a mile on either side of the bus routes.

**Congestion Mitigation and Air Quality Improvement Program (CMAQ)**

Federal Highway Administration (FHWA) funds transferred from the Congestion Mitigation and Air Quality Improvement Program (CMAQ) to FTA for transit projects. This program is to help improve air quality and to manage traffic congestion. Transferred funds may be used for capital expansion and improvements that increase ridership, travel demand management strategies, shared ride services, and bicycle and pedestrian facilities. CMAQ funds that have been flexed to 5307 should be reported as 5307 funds.

**Contract Revenues**

Reimbursement by any organization, government, agency, or company, as a result of a formal contractual agreement with the transit service operator, for trips provided to a specific passenger or group of passengers.

**Contracted Local Law Enforcement**

A local police department or sheriff's department contracted by a transit agency to provide security services.

**Contracted Security Force**

Non-sworn security guards (i.e., not sworn police officers) contracted by a transit agency to provide security.

**Contractor**

An individual who is compensated by the transit agency for directly operated (DO) services, the labor expense for the individual is reported in object class 501 labors, or for purchased transportation (PT) service, the labor expense for the individual meets the same criteria as object class 501 labor.

**Contra-Liability**

A contra-liability account is a liability account that is debited to offset its associated liability account. The agency uses the contra-liability account to adjust the book value of the associated liability account. An example of the use of a contra-liability account is when an agency sells bond at a discount. The agency records the face value of the bond as a liability, but records the difference between the bond’s sale price and its face value as a contra-liability.

**Contributed Services**

The receipt of services (not cash) from another entity where such services benefit transit operations and the transit agency is under no obligation to pay for the services.
Controlled Access High Intensity Bus
Lanes that are sometimes restricted to transit vehicles or HOV or HO/T, and sometimes open to general traffic.

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

Coordinated Border Infrastructure Program (CBIP)
Federal Highway Administration (FHWA) program whose funds can be flexed to FTA Section 5307 Urbanized Area Formula Program for transit projects. This program is to improve the safe movement of motor vehicles at or across the land border between the U.S. and Canada and the land border between the U.S. and Mexico. Eligible projects are improvements to existing transportation and supporting infrastructure that facilitate cross-border vehicle movements (for highway or transit projects).

County
A small administrative district of a country; esp., the largest local administrative subdivision of most States of the U.S. For Rural NTD reporting, the term county is a county, independent city, parish (Louisiana), borough (Alaska) or US Census area (Alaska).

County/Independent City
Service operated primarily within the boundaries of a single county/independent city or parish.

CR
Mode: Commuter Rail

CU
Vehicle type: Cutaways

Current Assets
Current assets (also known as short-term assets) are cash and other resources that the agency reasonably expects to convert readily to cash, sell, or consume within one year.

Current Liabilities
Current liabilities are debts or obligations that are due within one year.

Customer
An individual on board a revenue transit vehicle or an intending/deboarded passenger in a transit facility. Excludes operators, transit employees, and contractors.

Customer Services (162)
Component activities include:
• Providing supervision and clerical support for public information and customer relations activities;
• Providing route information in passenger stations and at other points along the transit way;
• Providing telephone and email information service;
• Handling customer complaints;
• Administering a lost and found operation; and
• Developing, maintaining, and hosting a website that provides information to the public.

Cutaways (CU)
A vehicle in which a bus body is mounted on the chassis of a van or light-duty truck. The original van or light-duty truck chassis may be reinforced or extended. Cutaways typically seat 15 or more passengers and may accommodate some standing passengers. The cutaway manufacturer differs from the chassis manufacturer. Common cutaway manufacturers include:

• Champion Bus, Inc.
• Coach & Equipment Manufacturing
• Diamond Coach Corp.
• El Dorado National-Kansas, Inc.
• Federal Coach
• Glaval Bus
• Goshen Coach
• Krystal Enterprises
• StarCraft Bus & Mobility
• Supreme Corporation (StarTrans)
• Turtle Top, Inc.

Cyber Security Event
An event that targets transit facilities, personnel, information, or computer or telecommunications systems associated with transit agencies. Events include:

• Denial or disruption of computer or telecommunications services, especially train control systems;
• Unauthorized monitoring of computer or telecommunications systems;
• Unauthorized disclosure of proprietary or classified information stored within or communicated through computer or telecommunications systems;
• Unauthorized modification or destruction of computer programming codes, computer network databases, stored information or computer capabilities; or
• Manipulation of computer or telecommunications services resulting from fraud, financial loss, or other criminal violations.
D

**Data Processing (170)**

Component activities include:

- Providing supervision, training and clerical support for data processing activities;
- Entering and verifying input data;
- Operating data processing equipment (e.g., computers and more conventional devices);
- Designing data processing application;
- Programming and testing data processing applications;
- Controlling and distributing output data; and
- Maintaining data processing equipment.

**Data Universal Numbering System (DUNS or D-U-N-S)**

A system developed and regulated by Dun & Bradstreet (D&B) which assigns a unique nine-digit numeric identifier to a single business entity. OMB announced in the June 27, 2003 issue of the Federal Register (68 FR 38402) that a DUNS number would be required for all grant applicants for new or renewal awards on or after October 1, 2003. The DUNS number will supplement other identifiers, e.g., EIN.

**Data Waiver**

Relief from reporting a specific data item.

**Days not Operated due to Officially Declared Emergencies**

The number of days that service did not operate due to emergencies, such as:

- Floods
- Snowstorms
- Tornadoes

A person in authority (usually the mayor, county head or governor) must officially declare an emergency.

**Days not Operated due to Strikes**

The number of days that service did not operate due to transit labor strikes.

**Days Operated**

The number of days that service was actually operated according to the schedule of service. For non-scheduled services such as demand response (DR) and vanpool (VP), days operated refers to the days when service normally was operated.

**DB**

Vehicle type: Double Decker Buses
Deadhead (Miles and Hours)
The miles and hours that a vehicle travels when out of revenue service. Deadhead includes:

- Leaving or returning to the garage or yard facility
- Changing routes
- When there is no expectation of carrying revenue passengers

However, deadhead does not include:

- Charter service
- School bus service
- Travel to fueling facilities
- Travel to maintenance facilities
- Operator training
- Maintenance training

Declarations
Documents stating the validity of the data being reported to the NTD/FTA:

- Chief Executive Officer (CEO) Certification
- Independent Auditor Statement for Financial Data
- Independent Auditor Statement for Federal Funding Allocation Data, and the Safety and Security Chief Executive Officer (CEO) Certification

Dedicated Fleet
Vehicles used exclusively for public transit service of a modal classification.

Dedicated (Transit) Unit of Local Police
A municipal police force or sheriff's department (not paid for directly by a transit agency) that has a specific transit unit or department.

Dedicated Transit Police Force
A (sworn) transit police force.

Degraded HOV Facility
An HOV is considered degraded if vehicles operating on it are failing to maintain a minimum average operating speed 90% of the time over a consecutive 180-day period during morning and/or evening weekday peak hours (minimum average operating speed is defined as 45 mph in a 50-mh zone, or 10 mph below limit when limit is less than 50 mph). A State may make mileage requirements more restrictive than specified in MAP-21 when managing use by low emission and energy-efficient vehicles.
Demand Response (DR)
A transit mode comprised of automobiles, vans or small buses operating in response to calls from passengers or their agents to the transit operator, who then dispatches a vehicle to pick up the passengers and transport them to their destinations. A demand response (DR) operation is characterized by the following:

- The vehicles do not operate over a fixed route or on a fixed schedule except, perhaps, on a temporary basis to satisfy a special need; and
- Typically, the vehicle may be dispatched to pick up several passengers at different pick-up points before taking them to their respective destinations and may even be interrupted en route to these destinations to pick up other passengers.

The following types of operations fall under the above definitions provided they are not on a scheduled fixed route basis:

- Many origins—many destinations
- Many origins—one destination
- One origin—many destinations
- One origin—one destination

Demand Response-Taxi (DT)
A special form of the demand response mode operated through taxicab providers. The mode is always purchased transportation type of service. In order to be reportable, there must be a system in place through which passengers can share rides.

Depreciation (513)
The charges that reflect the loss in service value of the transit agency’s assets. Depreciated items have a high initial cost and a useful life of more than one accounting period. In order to account for the reduction in value (usefulness) of this type of asset, a portion of the cost is expensed each year of the asset’s life. Depreciation and amortization include the depreciation of the physical facilities such as:

- Guideways
- Tracks and roadbeds
- Elevated structures
- Passenger stations and parking facilities
- Revenue vehicles
- Operating stations
- Facilities (including buildings, equipment and furnishings) for power generation and distribution
- Revenue vehicle movement control
- Data processing
- Revenue collection and processing
- Other general administration
Derailment
A non-collision event which occurs when a train or other rail vehicle unintentionally comes off its rail causing it to no longer be properly guided by the railway.

Deviated Fixed Route Service
Transit service that operates along a fixed alignment or path at generally fixed times, but may deviate from the route alignment to collect or drop off passengers who have requested the deviation.

Direct Cost
An object class cost (e.g., labor, services, materials and supplies) that is incurred exclusively for a particular function, mode and type of service (TOS). For example, an operator driving a bus (MB) (vehicle operations–MB/DO) or a mechanic working on directly operated (DO) streetcars (SR) (vehicle maintenance–SR/DO).

Directional Route Miles (DRM)
The mileage in each direction over which public transportation vehicles travel while in revenue service. Directional route miles (DRM) are:

- A measure of the route path over a facility or roadway, not the service carried on the facility; e.g., number of routes, vehicles, or vehicle revenue miles.
- Computed with regard to direction of service, but without regard to the number of traffic lanes or rail tracks existing in the right-of-way (ROW).

Directional route miles (DRM) do not include staging or storage areas at the beginning or end of a route.

Directly Generated Funds
Any funds where revenues are generated by or donated directly to the transit agency, including:

- Passenger fare revenues
- Advertising revenues
- Donations
- Bond proceeds
- Taxes imposed by the transit agency

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

Directly Operated (DO)
Transportation service provided directly by a transit agency, using their employees to supply the necessary labor to operate the revenue vehicles. This includes instances where an agency’s employees provide purchased transportation (PT) services to the agency through a contractual agreement.
Discount Bond
In bond accounting, a discount bond is one that is issued for less than its face value. A bond is sold at a discount when it offers a coupon rate that is lower than market interest rates.

Discretionary Funds
Grant funds distributed at the discretion of the awarding agency as distinct from formula funding.

Divided Highway
A roadway in which opposing traffic lanes have been divided by a median barrier but still has non-limited access to and from the highway.

DO
Directly Operated

Double Decker Buses (DB)
Vehicle type: High capacity buses having two levels of seating, one over the other, connected by one or more stairways. Total bus height is usually 13 to 14.5 feet, and typical passenger seating capacity ranges from 40 to 80 people.

DR
Mode: Demand Response

DRM
Directional Route Miles

DUNS
Data Universal Numbering System

E

Elevated on Fill
Rail transit way above surface level on fill. Transition segments above surface level on fill are included.

Elevated on Structure
Rail transit way above surface level on structures. Transition segments above surface level on structures are included.

Elevator
A compartment that usually moves up and down vertically to transfer passengers from one level of a station or parking facility to another. Elevators may move horizontally, such as from a station to an adjacent parking garage, but such movement is normally done by non-elevator means such as a pedestrian bridge or a moving sidewalk. Does not include non-passenger elevators used only for freight or by transit staff.
**Emergency Contingency Vehicles**
Revenue vehicles placed in an inactive contingency fleet for energy or other local emergencies after the revenue vehicles have reached the end of their normal minimum useful life. The vehicles must be properly stored and maintained, and FTA must approve the Emergency Contingency Plan. Substantial changes to the plan (10% change in fleet) require re-approval by FTA.

**Employee**
An individual who is compensated by the transit agency as follows:
- For directly operated (DO) services, the labor expense for the individual is reported in object class (501) labor, and
- For purchased transportation (PT) service, the labor expense for the individual meets the same criteria as object class (501) labor
- Applies to Transit Employees and Contractors

**Employee Work Hours**
Employee labor hours, not including fringe benefit hours such as:
- Sick leave
- Holidays
- Vacations

Work hours include:
- Only labor hours for employees of the transit agency
- Both full time and part time
- Permanent and temporary

**Employees**
Individuals who are compensated by the transit agency and whose expense is reported in object class 501 labor.

**Equipment**
An article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes or $5,000. Equipment includes rolling stock and other such property used in the provision of public transit service.

**Escalator**
A moving stairway that moves up and down at an angle to transfer passengers from one level of a station or parking facility to another. Does not include non-passenger escalators used only for freight or by transit staff.
Evacuation
A condition occurs when passenger or patrons are necessarily withdrawn or removed from transit vehicles or facilities due to hazardous or potentially hazardous conditions. Includes self-evacuation, and evacuation to a location that may put passengers or patrons in imminent danger (such as the rail-right-of-way).

Exclusive Right-of-way
Transit right-of-way (ROW) from which all other motor vehicle and pedestrian traffic, mixed and cross, are excluded.

Exclusive Fixed Guideway
Synonymous with Fixed Guideway.

Exclusive High Intensity Bus
High intensity bus lanes that are not open to general traffic at any time. This includes 24-hour HOV or HO/T lanes, and lanes that are HOV or HO/T at some times and transit-exclusive at all other times.

Expansion (fleet)
The acquisition of revenue vehicles for expansion of transit service.

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

Face Value
In bond accounting, face value, or par value, is the amount paid to the bondholder at maturity.

Facilities
Facilities include all or any portion of a building or structure including roads, walks, and parking lots.

Facility Maintenance
An Operating Expense Function that captures activities related to keeping buildings, structures, roadways, track, and other non-vehicle assets operational and in good repair, including administrative and clerical support. Sub-functions under Facility Maintenance are:
- 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

Failure to Report
Submitting a late report, incomplete report or no report. The recipient of a Failure to Report may not be included in the Apportionment.

Fair Value
Fair value is the most probable price that an asset or property would bring in a competitive and open market.

FARE
Uniform Financial Accounting and Reporting Elements

Fare Assistance
The subsidy given to the transit agency, usually by state and local governments, on behalf of specific classes of passengers, such as students, the elderly, and persons with disabilities. The subsidy may also come from the private sector, such as employers giving assistance to offer employees programs to use public transit services at reduced rates or free. The fare assistance helps to offset the reduced or free services provided to these passengers. It is usually based on the amount of service provided; i.e., the subsidy is calculated based on the number of rides taken, but may be a lump sum payment.

Fare Collection Equipment
Equipment used in collecting passenger fares including turnstiles, fare boxes (drop), automated fare boxes and related software, money changers and fare dispensing machines (tickets, tokens, passes).

Fare Revenue Collection Equipment
Any equipment used in collecting passenger fares including turnstiles, fare boxes (drop), automated fare boxes and related software, money changers and fare dispensing machines (tickets, tokens, passes).

Fare Revenues
All income received directly from passengers, paid either in cash or through pre-paid tickets, passes, etc. It includes donations from those passengers who donate money on the vehicle. It includes the reduced fares paid by passengers in a user-side subsidy arrangement. It also includes payments made through an agreement to provide fare-free service for a certain group, e.g. payments from a university to provide free service to students.

FASB
Financial Accounting Standards Board

Fatality
A death or suicide Confirmed within 30 days of a reportable event. Excludes deaths in or on transit property that are a result of illness or other natural causes.
FB
Mode: Ferryboat

Federal Government Funds
Financial assistance obtained from the Federal government to assist with paying the costs of providing transit services.

Federal Lands Highway Program (FLHP)
Federal Highway Administration (FHWA) program whose funds can be flexed to FTA Section 5307 Urbanized Area Formula Program for transit projects. This program provides funding for a coordinated program of public roads and transit facilities serving Federal and Indian lands. It may be used for transit facilities within, adjacent, or providing access to public lands, national parks, national forests, refuge roads, and Indian reservations. Funds flexed to 5307 should be reported as 5307 funds.

Ferryboat (FB)
A transit mode comprised of vessels carrying passengers and/or vehicles over a body of water that are generally steam or diesel powered. Intercity ferryboat (FB) service is excluded, except for that portion of such service that is operated by or under contract with a public transit agency for predominantly commuter services. Predominantly commuter service means that for any given trip segment (i.e., distance between any two piers), more than 50 percent of the average daily ridership makes a return trip on the ferryboat on the same day. Only the predominantly commuter service portion of an intercity route is eligible for inclusion when determining ferryboat (FB) route miles.

FFA
Federal Funding Allocation

FFYE
Federal Fiscal Year End (September 30)

FG
Fixed Guideway

FG DRM
Fixed Guideway Directional Route Miles

FHWA
Federal Highway Administration

Finance and Accounting (171)
Component activities include:
- Supervising, training and supporting the finance and accounting activities;
- Maintaining general accounting records (general ledger);
- Publishing financial statements;
• Processing payrolls and labor cost distribution;
• Paying vendors for material and service purchases;
• Accounting for investments in fixed assets and receivables;
• Preparing and submitting financial reports to public and regulatory agencies, including the National Transit Database;
• Investing available cash in short-term securities;
• Obtaining funds through debt, equity, and subsidy financing transactions;
• Billing charter sales;
• Budgeting;
• Performing internal audits of accounting system performance; and
• Supervising, training, and supporting finance and accounting activities.

Financial Accounting Standards Board (FASB)
Entity responsible for generally accepted accounting principles affecting all types of entities.

Fire
Uncontrolled combustion made evident by flame and/or smoke that requires suppression by equipment or personnel.

Fixed Guideway (FG)
A public transportation facility using and occupying:
• A separate right-of-way (ROW) or rail for the exclusive use of public transportation; or
• A fixed catenary system useable by other forms of transportation.

Fixed Guideway Directional Route Miles (FG DRM)
The mileage in each direction over which public transportation vehicles travel while in revenue service on fixed guideway (FG). Fixed guideway directional route miles (FG DRM) include directional route miles (DRM) for:
• Rail modes (heavy rail (HR), light rail (LR), streetcar rail (SR), commuter rail (CR), inclined plane (IP), cable car (CC) and Monorail/Automated Guideway (MG))
• Ferryboats (FB)
• Aerial tramways (TR)
• Bus (MB)
• Trolleybus (TB)
• Commuter Bus (CB)
• Bus Rapid Transit (RB)
• Other modes on exclusive right-of-way (ROW) and controlled access right-of-way (ROW)
Fixed guideway directional route miles (FG DRM) do not include staging or storage areas at the beginning or end of a route.

**Fixed Route Service**

Services provided on a repetitive, fixed schedule basis along a specific route with vehicles stopping to pick up and deliver passengers to specific locations; each fixed route trip serves the same origins and destinations, such as rail and bus (MB); unlike demand responsive (DR) and vanpool (VP) services.

**Flexible Funding Programs**

Federal Highway Administration (FHWA) programs that allow the transfer of funds to the FTA Urbanized Area Formula Program (UAF) to be used for transit projects:

- Surface Transportation Program (STP)
- Congestion Mitigation and Air Quality Improvement Program (CMAQ)
- National Highway System (NHS)

Funds flexed to 5307 should be reported as 5307 funds.

**FLHP**

Federal Lands Highway Program

**Freight Tariffs**

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

**Fringe Benefits (502)**

The payments or accruals to others (insurance companies, governments, etc.) on behalf of an employee and payments and accruals direct to an employee arising from something other than a piece of work. These payments are transit agency costs over and above labor costs, but still arising from the employment relationship. Does not include other post-employment benefits (OPEB) recorded under GASB-45.

**FTA**

Federal Transit Administration

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

Financial assistance from Section 5320 of the Federal Transit Act. This is a program to support public transportation projects in parks and public lands. Funds may be used for planning and capital projects in or in the vicinity of any federally owned or managed park, refuge, or recreational area that is open to the general public.

**FTA Bus and Bus Facilities (Section 5339)**

The FTA Bus and Bus Facilities Program (§5339) is a formula program that finances capital projects to replace, rehabilitate, and purchase buses and related equipment and to construct bus-related facilities. Grants received under the old §5309 Bus and Bus Facilities program should be reported under §5309; this category should be used only for new grants made under MAP-21.
FTA Capital Program (Section 5309)
Financial assistance from Section 5309 of the Federal Transit Act. The Fixed Guideway Modernization and Bus and Bus Facilities portions of this program have been made into separate programs under MAP-21. This program provides capital assistance for three primary activities:

- New and replacement buses and facilities
- Modernization of existing fixed guideway (FG) systems
- New fixed guideway (FG) systems

FTA Clean Fuels Program (Section 5308)
Financial assistance from Section 5308 of the Federal Transit Act. This program supports the use of alternative fuels in air quality maintenance or nonattainment areas for ozone or carbon monoxide, both for urbanized and other than urbanized areas. Funds may be used for the purchase or lease of clean fuel buses, the construction of clean fuel electrical recharging facilities, improvement to existing facilities to accommodate clean fuel buses, and the re-powering and retrofit or rebuild of pre-1993 engines if before a mid-life rebuild.

FTA Grant Program
Financial assistance from FTA programs. These funds include:

- FTA Capital Program (Section 5309)
- FTA Urbanized Area Formula Program (Section 5307)
- FTA Clean Fuels Program (Section 5308)
- FTA Metropolitan Planning (Section 5303)
- FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (Section 5310)
- FTA Other Than Urbanized Area Formula Program (Section 5311)
- FTA Research, Development, Demonstration and Training Projects (Section 5312)
- FTA Job Access and Reverse Commute Formula Program (Section 5316)
- FTA New Freedom Program (Section 5317)
- FTA Transit in the Park (Section 5320)
- FTA State of Good Repair (Section 5337)
- FTA Bus and Bus Facilities (Section 5339)
- Interstate Transfer Program

FTA Growing States and High Density States Formula (Section 5340)
New Growing States and High Density States Formula Factors: Section 5340 of the Federal Transit Act that establishes new factors to distribute funds to the urbanized area formula and rural formula programs. One-half of the funds that are made available under the Growing States factors are apportioned by a formula based on state population forecasts for 15 years beyond the most recent census; amounts apportioned for each state are then distributed between urbanized areas and rural areas based on the
ratio of urban/rural population within each state. The High Density States factors distribute the other half of the funds to states with population densities in excess of 370 persons per square mile. These funds are apportioned only to urbanized areas within those states.

**FTA Job Access and Reverse Commute Formula Program (JARC) (Section 5316)**

Financial assistance from Section 5316 of the Federal Transit Act. This program pertains to:

- **Access to jobs projects** for the development and maintenance of transportation services designed to transport welfare recipients and eligible low-income individuals to and from jobs and activities related to their employment, including:
  - Transportation projects to finance planning, capital, and operating costs of providing access to jobs;
  - Promoting public transportation by low-income workers, including the use of public transportation by workers with nontraditional work schedules;
  - Promoting the use of transit vouchers for welfare recipients and eligible low-income individuals; and
  - Promoting the use of employer-provided transportation, including the transit pass benefit program under section 132 of the Internal Revenue Code of 1986; and

- **Reverse commute projects** for public transportation designed to transport residents of urbanized areas and other than urbanized areas to suburban employment opportunities, including any projects to:
  - Subsidize the costs associated with adding reverse commute bus, train, carpool, van routes, or service from urbanized areas and other than urbanized areas to suburban workplaces;
  - Subsidize the purchase or lease by a nonprofit organization or public agency of a van or bus dedicated to shuttling employees from their residences to a suburban workplace; or
  - Otherwise facilitate the provision of public transportation services to suburban employment opportunities.

**FTA Metropolitan Planning (Section 5303)**

Financial assistance from Section 5303 of the Federal Transit Act. This program supports the cooperative, continuous and comprehensive planning program for making transportation investment decisions in metropolitan areas.

**FTA New Freedom Program (Section 5317)**

Financial assistance from Section 5317 of the Federal Transit Act. This is a formula program to encourage services and facility improvements to address the transportation needs of persons with disabilities that go beyond those required by the Americans with Disabilities Act. Funds may be used for associated capital and operating costs.

**FTA Other Than Urbanized Area Formula Program (Section 5311)**

Financial assistance from Section 5311 of the Federal Transit Act. This program provides formula funding to States and Indian Tribes for the purpose of supporting public transportation in areas with a population of less than 50,000. Funding may be used for capital, operating, State administration, and project
administration expenses. Under Section 5311, SAFETEA-LU also includes provisions for Growing States and High Density States Factors.

**FTA Recipient Identification Number (TEAM ID)**

The four-digit number assigned to your transit agency for the FTA electronic grant making system — TEAM (Transportation Electronic Award and Management). This is not the same as your NTD ID.

**FTA Research, Development, Demonstration and Training Projects (Section 5312)**

Financial assistance from Section 5312 of the Federal Transit Act. This program promotes research, development and demonstration projects to improve or help public transportation meet total urban transportation needs, and also projects that use innovative techniques in managing and providing public transportation; and provides training fellowships in managerial, technical and professional positions in the public transportation field.

**FTA Small Transit Intensive Cities (STIC) Formula**

MAP-21 establishes a provision in the FTA Urbanized Area Formula program (Section 5307) to distribute funds to urbanized areas with less than 200,000 population. Under the formula for STIC, funds are apportioned to urbanized areas (UZA) with a population less than 200,000 and more than 50,000 that meet or exceed the average level of service for all UZAs with populations between 200,000 and 1,000,000. The UZAs must operate at a level of service equal to or above the industry average level of service for all UZAs with a population of at least 200,000 but not more than 999,999, in one or more of six performance categories:

- 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
- Passengers per capita

**FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (Section 5310)**

Financial assistance from Section 5310 of the Federal Transit Act. This program provides capital assistance to state and local governments and private non-profit groups in meeting the transportation needs of elderly individuals and individuals with disabilities. Up to 45% of a participating State’s apportioned Section 5310 funds may be used for operating expenses. The State (or State-designated agency) administers the section 5310 program.

**FTA State of Good Repair Program (Section 5337)**

The FTA State of Good Repair Program (SGR) (§5337) is a formula program that replaced the Fixed Guideway Modernization program. It provides capital assistance to maintain fixed guideway and high intensity bus systems in a state of good repair.
FTA Urbanized Area Formula Program (Section 5307)
Financial assistance from Section 5307 of the Federal Transit Act. This program makes Federal resources available for capital and operating assistance for transit in urbanized areas (UZAs). The Urbanized Area Formula Program also supports planning, in addition to that funded under the Metropolitan Planning program (Section 5303). Funding is apportioned directly to each UZA with a population of 200,000 or more, and to the State Governors for UZAs with populations between 50,000 and 200,000. Generally, operating assistance is not an eligible expense for UZAs with populations of 200,000 or more. However, there are several exceptions to this restriction (See MAP-21). Under Section 5307, MAP-21 also includes provisions for Small Transit Intensive Cities (STIC) Formula and Growing States and High Density States Factors.

FTE
Full-Time Equivalent.

Fuel and Lubricants (504.01)
The costs of gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., for use in vehicles.

Full Time Employees
Employees of the transit agency meeting the local definition of full time hours. Normally, these persons are entitled to receive the full benefits package (e.g., sick leave, vacation and insurance benefits).

Full-Time Equivalent (FTE)
A unit that indicates the workload of a full-time employed person (or student) working 40 hours per week, or 2,080 hours per year. An FTE of 1.0 means that the person is equivalent to a full-time worker, while an FTE of 0.5 signals that the worker is only half-time.

Function
The activity performed or cost center of a transit agency. There are four basic functions for reporting. The four basic functions are:
- Vehicle operations
- Vehicle maintenance
- Facility maintenance
- General administration

The activities included under each basic function are detailed in Section 6.2 of the Uniform System of Accounts (USOA).

Funds Allocated to Transit out of General Revenues of the Government Entity
Any funds allocated to transit out of the general revenues of the governmental entity. General revenue funds are usually determined through a state or local government’s annual budgeting process.
Funds Dedicated to Transit at their Source
Any funds raised specifically for transit purposes and which are dedicated at their source, rather than an appropriation of general funds. These funds include:

- Dedicated taxes
- Bridges, tunnels and highway tolls
- Bonds and loans
- Other dedicated funds

Funds Expended (Applied)
Any expenditure that involves a transfer of money between the transit agency and another party, such as a contractor or another government agency.

Funds not Applied
Any expenditure that does not involve a transfer of money between the transit agency and another party and that is typically valued using accounting principles. Examples include:

- Depreciation of vehicles
- Intangibles

G

GAAP
Generally Accepted Accounting Principles

GASB
Governmental Accounting Standards Board

General Administration (160)
All activities associated with the general administration of the transit agency. Sub-functions under General Administration are:

- Transit service development
- Injuries and damages
- Safety
- Personnel administration
- Legal services
- Insurance
- Data processing
- Finance and accounting
- Purchasing and stores
• Engineering
• Real estate management
• Office management and services
• Customer services
• Promotion
• Market research
• Planning

General Engineering (173)
Component activities include:
• Providing supervision and clerical support for general engineering activities;
• Researching available technology for performing transit activities; and
• Preparing specifications for purchasing or constructing capital assets.

General Function (181)
A general category to collect operating expenses (OE) not related to or easily associated with the other prescribed functions in general administration (160).

General Insurance (169)
Component activities include:
• Providing supervision and clerical support for insurance activities other than public liability;
• Insuring the transit agency against losses other than public liability (e.g., fidelity, fire, accident);
• Preparing, submitting and pursuing insurance claims for losses other than public liability; and
• Insurance activities involved with public liability should be included under injuries and damages (165).

General Legal Services (168)
Component activities include:
• Providing supervision and clerical support for general legal service activities; and
• Performing legal services other than those concerned with public liability claims for injuries and damages.

General Management (176)
Component activities include:
• Providing executive assistance and clerical support for general management activities and special projects;
• Establishing policies for the development and operation of the transit agency; and
• Providing top-level management for the transit agency to implement the development and operation policies.

**General Purpose Maintenance Facilities**

Facilities used for inspecting, servicing and performing light maintenance work upon revenue vehicles. Light maintenance includes the following:

• Brake adjustments
• Engine degreasing
• Tire work
• Minor body repairs
• Painting

**Governmental Accounting Standards Board (GASB)**

Affiliated with the FASB, it specializes in accounting principles within government agencies in the United States.

**Grade Crossing**

An intersection between 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 (this excludes driveways and parking lot entrances).

**Grant**

An award of financial assistance, including Cooperative Agreements, in the form of money, or property in lieu of money, by the federal government to an eligible grantee or recipient.

**Guideway**

A public transportation facility using and occupying a separate right-of-way (ROW) or rail for the exclusive use of public transportation including the buildings and structures dedicated for the operation of transit vehicles such as:

• At grade
• Elevated and subway structures
• Tunnels
• Bridges
• Track and power systems for rail modes
• Paved highway lanes dedicated to bus (MB) mode

Guideway does not include passenger stations and transfer facilities, bus (MB) pull-ins or communication systems (e.g., cab signaling and train control).
Hazardous Material Spill
The spill or release of any amount of hazardous material that creates an imminent danger to life, health, or the environment and requires special attention be given to clean up the material.

Head-on
A collision type where two vehicles coming from opposite directions impact each other straight on in the front; or in a T-Bone or broadside collision, where the front of a vehicle (head-on) impacts the side (Angle) of another vehicle.

Headway
The time interval between vehicles moving in the same direction on a particular route.

Heavy Maintenance Facilities
Facilities used for performing heavy maintenance work on revenue vehicles. Heavy maintenance includes the following:

- Unit rebuild
- Engine overhaul
- Significant body repairs
- Other major repairs

Heavy Rail (HR)
A transit mode that is an electric railway with the capacity for a heavy volume of traffic. It is characterized by:

- High speed and rapid acceleration passenger rail cars operating singly or in multi-car trains on fixed rails
- Separate rights-of-way (ROW) from which all other vehicular and foot traffic are excluded
- Sophisticated signaling
- Raised platform loading

Heavy Rail Passenger Cars (HR)
Vehicle type: Rail cars with:

- Motive capability
- Driven by electric power taken from overhead lines or electrified third rails
- Configured for passenger traffic
- Operated on exclusive right-of-way (ROW)
High Intensity Motorbus
A new category of guideway distinct from fixed guideway, defined by MAP-21. High Intensity Motorbus (or Bus; HIB) comprises lanes that are exclusive to transit vehicles at some, but not all, times, and lanes that are restricted to transit vehicles, HOV, and HO/T. HIB lanes do not have their own funding tier under UAFP, but do receive State of Good Repair funding once they reach seven years of age.

High Occupancy/Toll (HO/T) Lanes
A concept that allows single occupancy vehicles (SOVs) to gain access to high occupancy vehicle (HOV) lanes by paying a toll. For formula purposes, FTA recognizes HO/T lanes as fixed guideway if the following conditions are met:

- A State agency with jurisdiction over the HOV facility certifies to the US Secretary of Transportation that they have established a program to monitor, assess, and report on the operation of the facility and the impact of high occupancy/toll vehicles and other low emission and energy efficient vehicles;
- That there is an adequate enforcement program and provision made for limiting or discontinuing the exemptions if the facility becomes seriously degraded; and
- The State agency’s certification is submitted to the NTD.

If a transit agency has stricter requirements for high occupancy vehicle (HOV) facilities than the prohibition of SOVs, for example, 3 or more persons per vehicle, then those requirements apply to the HO/T lane, i.e., one and two-person vehicles would pay tolls.

High Occupancy Vehicle (HOV)
Vehicles that carry two or more persons. Examples of high occupancy vehicles (HOV) are a bus, vanpool, and carpool.

High Occupancy Vehicle (HOV) Facility
Exclusive or controlled access right-of-way (ROW) that is restricted to high occupancy vehicles (HOV) (buses, passenger vans, and cars carrying one or more passengers) for a portion or all of a day.

Hijacking
The act of seizing unlawfully, by force or threat, or by any other form of intimidation, and exercising control of a transit vehicle with the intent to cause any person on board the vehicle to be detained against his/her will, causing any person on board the vehicle to be transported against his/her will to any place other than the next scheduled stop, or causing that vehicle to deviate from its schedule.

Homicide
The killing of one human being by another, including the following:

- Murder and non-negligent manslaughter – The willful (non-negligent) killing of one human being by another
- Negligent manslaughter – The killing of another person through gross negligence

HO/T
High Occupancy/Toll
**HOV**
High Occupancy Vehicle

**HR**
Mode: Heavy Rail

**Hybrid Vehicle**
A vehicle that combines two or more sources of power that can directly or indirectly provide propulsion power, so as to increase efficiency and thereby reduce emissions. A hybrid vehicle uses a mixture of technologies such as internal combustion engines, electric motors, gasoline, and batteries. Does not include dual fuel vehicles, for example a bus that can run on regular diesel or biodiesel.

**Human Resources**
This sub-function includes salaries, wages, and expenses related to managing the overall workforce, to include the following activities:

- Maintaining employment history records
- Recruiting, interviewing, testing, screening, and giving medical examinations to prospective employees
- Administering fringe benefits, medical benefits, employee welfare programs, and pensions
- Job evaluation, performance evaluation, promotion, and other related programs
- Conducting orientation programs
- Providing supervisory and management training
- Researching labor relations issues
- Negotiating labor contracts
- Administering grievances
- Administering a workers' compensation program
- Providing supervision and clerical support for personnel activities

**Hybrid Rail – Mode: Hybrid Rail (YR)**
Rail systems primarily operating routes on the National system of railroads, but not operating with the characteristics of commuter rail. This service typically operates light rail-type vehicles as diesel multiple-unit trains (DMU's). These trains do not meet Federal Railroad Administration standards, and so must operate with temporal separation from freight rail traffic.

**IAS**
Independent Auditor Statement
IAS — FD
Independent Auditor Statement for Financial Data

IAS — FFA
Independent Auditor Statement for Federal Funding Allocation Data

IB
Mode: Intercity Bus (Rural Module)

ID
NTD identification number

In-Kind Services
A type of contributed service reported only if there is no obligation to pay for the service.

Inactive Vehicles
The vehicles:
- In storage
- Emergency contingency vehicles
- Vehicles pulled from the active fleet but awaiting sale
- Vehicles out of service for an extended period of time for major repairs

Incidental Service
The provision of transit rides when existing public transportation services cannot meet demand. This is often done through a Guaranteed Ride Home program or policy. There are three common cases:
- Transit agency works with employers to ensure employees who took transit to work and who must leave work for a personal emergency (illness, family crisis) or have unscheduled overtime, have a ride home;
- Transit vehicle breakdowns or other service interruptions; and
- Demand response mode when reserved passenger trips cannot be met.

Inclined Plane (IP)
A transit mode that is a railway operating over exclusive right-of-way (ROW) on steep grades (slopes) with powerless vehicles propelled by moving cables attached to the vehicles and powered by engines or motors at a central location not onboard the vehicle. The special tramway types of vehicles have passenger seats that remain horizontal while the undercarriage (truck) is angled parallel to the slope.

Inclined Plane Vehicles (IP)
Special type of passenger vehicles operating up and down slopes on rails via a cable mechanism.
Incomplete Report

NTD report:

- Not containing all the required reporting forms and data;
- Not in conformance with the NTD requirements; or
- Not containing the chief executive officer (CEO) certification and Independent Auditor Statements (IAS), as applicable.

Independent Auditor

A person appointed and authorized to:

- Examine accounts and accounting records;
- Make comparisons with vouchers, invoices and other documents; and
- State the result.

For NTD, the auditor must meet the independence criteria contained in the Government Auditing Standards (Government Accountability Office).

Independent Auditor Statement (IAS)

A letter signed by an independent public accountant or other independent entity (such as a state audit agency). There are two Independent Auditor Statements (IAS):

- Independent Auditor Statement for Financial Data (IAS–FD)
- Independent Auditor Statement for Federal Funding Allocation Data (IAS–FFA)

Independent Auditor Statement for Federal Funding Allocation Data (IAS–FFA)

A letter signed by an independent public accountant or other independent entity (such as a state audit agency) that he has conducted a review of the data used in the FTA Urbanized Formula Program (UAF) and FTA Capital Program for Fixed Guideway Modernization funding allocations. This letter is required for transit agencies with 100 or more vehicles operated in annual maximum service (VOMS) across all modes and types of service (TOS) and serving a primary urbanized area (UZA) with 200,000 or more population.

Independent Auditor Statement for Financial Data (IAS–FD)

A letter signed by an independent public accountant or other independent entity (such as a state audit agency) that he has conducted a review of all NTD financial forms to ensure that a transit agency’s accounting system follows the Uniform System of Accounts (USOA), that accrual accounting or a directly translatable method is used, and that all data are in accordance with NTD requirements.

Information Systems

Systems for processing data including computers, monitors, printers, scanners, data storage devices and associated software that support transit operations such as general office, accounting, scheduling, planning, vehicle maintenance, non-vehicle maintenance and customer service functions.

Injuries and Damages (165)

Component activities include:
• Providing supervision and clerical support for injury and damage activities;
• Insuring the transit agency against liability losses;
• Receiving injury and damage claims filed against the transit agency;
• Investigating accidents to determine liability;
• Negotiating settlements of public liability cases;
• Making payments in settlement of liability cases;
• Defending public liability cases in court; and
• Accumulating accident and liability claim statistics.

Injury
Any damage or harm to persons as a result of an event that requires immediate medical attention away from the scene.

Inspection and Maintenance of Revenue Vehicles (061)
Component activities include:
• Inspecting revenue vehicle components on a scheduled preventive maintenance basis (e.g., engine and transmission, fuel system, ignition system, chassis, body — exterior and interior, electrical system, lubrication system, trolleys, pantographs and third rail shoes, trucks, braking system, air conditioning system);
• Changing lubrication fluids;
• Replacing minor repairable components;
• Making road calls to service vehicle breakdowns;
• Towing and shifting vehicles to maintenance facilities;
• Rebuilding and overhauling repairable components;
• Performing major repairs on vehicles on a scheduled or unscheduled basis (this work is generally done by the following facilities: machine shop; sheet metal shop; welding and blacksmith shop; woodworking shop);
• Replacing major repairable units of vehicles; and
• Repairing damage to vehicles resulting from collisions, floods, fires, or other Events.

Repairing damage Inspection and Maintenance of Service Vehicles (091)
Component activities include:
• Inspecting service vehicle components on a scheduled preventive maintenance basis (e.g., engine and transmission, fuel;
• System, ignition system, chassis, body — exterior and interior, electrical system, lubrication system, trolleys, pantographs and third rail shoes, trucks, braking system, air conditioning system);
• Performing minor repairs to the above listed service vehicle components;
Changing lubrication fluids;
Replacing minor repairable units of the above listed service vehicle components;
Making road calls for service vehicle breakdowns;
Towing and shifting service vehicles to maintenance facilities;
Rebuilding and overhauling repairable components;
Performing major repairs on service vehicles on a scheduled or unscheduled basis (this work is generally done by the following facilities: machine shop; sheet metal shop; welding and blacksmith shop; woodworking shop); and
Replacing major repairable units of service vehicles (including engines, transmissions, traction motors and air conditioners).

**Instructor Premium for Operator Training (2.01)**

The bonus above straight time pay paid to an operator serving as an instructor to new operators. The straight time pay of such operators is charged to platform time (1.04) if the training is being conducted on the vehicle operating in line service, or to other time spent in transportation administration (2.08) for other instruction time.

**InterCity Bus (IB)**

Regularly scheduled public service using an over-the-road bus that operates with limited stops between two urbanized areas or that connects rural areas to an urbanized area. Intercity bus mode should only be reported by private, intercity bus providers.

**Interest Expenses (511)**

The charges for the use of borrowed capital incurred by the transit agency, including:

- Interest on long term
- Short-term debt obligations
- Interest charges pertaining to construction debt that is capitalized will not be reflected as interest expense

**Interstate Transfer Program**

Federal Highway Administration (FHWA) funds transferred from the Interstate Transfer Program to FTA for transit projects. This program is for segments of the Interstate Highway System that were not built. The funding for these segments was redesigned for other highway and transit projects.

**Involved Parties**

The injured parties in the case of 'Other Safety Occurrences not Otherwise Classified'. The perpetrator of a crime is not counted as an involved party.

**IP**

Mode: Inclined Plane
J

JARC
FTA Job Access and Reverse Commute Program

Jitney (JT)
A transit mode comprising passenger cars or vans operating on fixed routes (sometimes with minor deviations) as demand warrants without fixed schedules or fixed stops.

Joint Expenses or Shared Costs
An object class cost (e.g., labor, services, materials and supplies) that is shared by one or more functions, modes or types of service (TOS). For example, bus (MB) and demand response (DR) revenue vehicles may fuel at the same location (vehicle operations function — MB and DR/DO) so that fuel expenses (object class 504.01) and their taxes (object class 507) are shared.

JT
Mode: Jitney

L

Labor (501)
The pay and allowances due employees in exchange for the labor services they render in behalf of the transit agency. The labor allowances include payments direct to the employee arising from the performance of a piece of work.

Lane Miles
The length of a roadway (in miles) dedicated to high occupancy vehicles (HOV) multiplied by the number of traffic lanes. Only pavement normally used should be included, shoulders should not be included, except if shoulders are legally used in peak hours.

Larceny/Theft
The unlawful:

- Taking
- Carrying
- Leading
- Riding away of property from the possession
- Constructive possession, of another person

Attempted larcenies are excluded.

Late Report
NTD report not submitted by the due date, the last day of the grace period, or the extended due date.
Latitude
A geographic coordinate that specifies the north-south position of a point on the Earth's surface. Latitude is an angle which ranges from 0° at the Equator to 90° (North or South) at the poles usually expressed in degrees.

Layover/Recovery Time
The hours scheduled at the end of the route before the departure time of the next trip. This time is scheduled for two reasons:

- To provide time for the vehicle operator to take a break (layover); and
- To provide time to get back on schedule before the next trip departs if the trip arrives late at the end of the route (recovery).

Lease under Lease Purchase Agreement (LPPE or LPPA)
Vehicles leased under a closed end agreement whereby the lessee acquires the capital appreciation of the vehicles as lease payments are made. At the end of the lease, the lessee owns the vehicles. The lessee may be a private entity or public agency.

Leased or Borrowed from Related Parties by a Private Entity (LRPE)
Vehicles leased or borrowed from a related party. For example, a state may purchase all vehicles (hold title) and distribute the vehicles to private providers.

Leased or Borrowed from Related Parties by a Public Agency (LRPA)
Vehicles leased or borrowed through a public entity as the result of legal or governmental agreements or restrictions. For example, a state may purchase all vehicles (hold title) and distribute the vehicles to transit agencies; or vehicles may be owned by a county government and leased to a public transit authority that is legally prohibited from owning the vehicles.

Leases and Rentals (512)
The payments for the use of capital assets not owned by the transit agency. True leases are those in which the lessor and lessee are:

- Not related parties
- The total lease payments cover the lessor’s cost of the property for the period of the lease plus interest
- The ownership of the property remains with the lessor upon expiration of the lease

For the true lease, this object class includes:

- The lease payments on true lease property

Level of Service (LOS)
A qualitative measure that characterizes operational conditions within a traffic stream and their perception by motorists and passengers. Must be measured by a qualified traffic engineer. The descriptions of individual levels of service characterize these conditions in terms of such factors as:

- Speed and travel time
- Freedom to maneuver
- Traffic interruptions
- Comfort and convenience

**Life Safety Event**
A situation, such as a fire, the presence of smoke, fuel leak, electrical or other hazard, that constitutes an imminent danger to passengers, employees, contractors, or other persons.

**Light Rail (LR)**
A transit mode that is typically an electric railway with a light volume traffic capacity compared to heavy rail (HR). It is characterized by:
- Passenger rail cars operating singly (or in short, usually two car, trains) on fixed rails in shared or exclusive right-of-way (ROW)
- Low or high platform loading
- Vehicle power drawn from an overhead electric line via a trolley or a pantograph

**Light Rail Vehicles (LR)**
Rail cars with:
- Motive capability
- Usually driven by electric power taken from overhead lines
- Configured for passenger traffic
- Usually operating on exclusive rights-of-way (ROW)

**Limited Access Highway**
A controlled-access road to which access from adjacent properties is limited in some way. It can mean anything from a city street to which the maintaining authority limits driveway access to a freeway (or other equivalent terms). The precise definition may vary by jurisdiction. Often, on these kinds of road, low-speed vehicles and non-motorized uses including pedestrians, bicycles, and horses, are not permitted.

**Loans**
Loans are financing mechanism used to raise funds. Loans can be either secured or non-secured debt. They typically are offered to transit agencies by commercial entities (e.g., banks) or other government entities (e.g., states, counties, cities). The terms of the loan specify the term of the loan (e.g., 10 years), the interest rate (e.g., 5%), and frequency of payments (e.g., monthly, quarterly, annually). Generally, the payments are constant (or level) for the term of a loan. Each payment consists of interest and principal (repayment of a portion of the loan amount). When the last payment is made, the entire principal will have been repaid.

**Local Government Funds**
Financial assistance from local governments (below the state level) to help cover the costs of providing transit services. Does not include funds generated directly by the transit agency.
**Locomotive**
A self-propelled unit of rail equipment designed primarily for moving (pushing or pulling) passenger cars. It does not include self-propelled passenger cars.

**Longitude**
A geographic coordinate that specifies the east-west position of a point on the Earth's surface. The longitude measured as the angle east or west from the Prime Meridian, ranging from 0° at the Prime Meridian to +180° eastward and −180° westward usually expressed in degrees.

**LOS**
Level of Service

**LPPA**
Lease under Lease Purchase Agreement by a Public Agency

**LPPE**
Lease under Lease Purchase Agreement by a Private Entity

**LRPA**
Leased or Borrowed from Related Parties by a Public Agency

**LRPE**
Leased or Borrowed from Related Parties by a Private Entity

**LR**
Mode or vehicle type: Light Rail

**Mainline**
Primary rail over which rail transit vehicles travel between stations; it excludes:

- Yard
- Siding track

**Mainline Derailment**
A non-collision Event in which one or more wheels of a transit vehicle unintentionally leaves the rails.

**Maintenance Administration — Facilities (Non-Vehicles) (042)**
Component activities include:

- Providing supervision and clerical support for the administration of transit way and structures maintenance and other buildings, grounds and equipment maintenance;
- Preparing and updating records for transit way and structures maintenance and other buildings, grounds and equipment maintenance records;
- Providing technical training to facilities maintenance personnel; and
- Engineering maintenance of transit way and structures, and of other buildings, grounds and equipment.

**Maintenance Administration — Vehicles (041)**

Component activities include:

- Providing supervision and clerical support for the administration of vehicle maintenance;
- Preparing and updating vehicle maintenance records;
- Accumulating and computing vehicle performance data (e.g., mileage, fuel, and oil consumption);
- Providing technical training to vehicle maintenance personnel; and
- Appearing as a witness to provide information on vehicle maintenance.

**Maintenance Buildings**

Facilities where maintenance activities are conducted including garages, shops (e.g., body, paint, machine) and operations centers (see Vehicle Maintenance (041) function). Include in maintenance buildings, equipment that enhances the maintenance function, for example: bus (MB) diagnostic equipment. Do not include information systems such as computers that are used to process maintenance data.

**Maintenance of Communication Systems (126)**

Inspecting, cleaning, repairing and replacing all components of communication systems (e.g., office telephone, public address units), other than those devoted to the vehicle movement control function which are included in maintenance of vehicle movement control systems (101).

**Maintenance of Fare Collection and Counting Systems (111)**

Inspecting, cleaning, repairing and replacing all components of fare collection and counting equipment (e.g., fare boxes, vaults, counters, changers and sorters).

**Maintenance of Garages and Shop Buildings, Grounds and Equipment (125)**

Component activities include:

- Inspecting, repairing and replacing components of garage and shop buildings and equipment; and
- Providing custodial services for garage and shop buildings and grounds.

**Maintenance of General Administration Buildings, Grounds and Equipment (127)**

Component activities include:

- Inspecting, cleaning, repairing and replacing components of buildings and equipment used for general administration; and
- Providing custodial services for buildings and grounds used for general administration.

**Maintenance of Operating Station Buildings, Grounds and Equipment (124)**

Component activities include:
• Inspecting, repairing and replacing components of operating station buildings and equipment; and
• Providing custodial services for operating station buildings and grounds.

**Maintenance of Passenger Stations (123)**
Component activities include:
• Inspecting, repairing and replacing components of passenger station buildings and equipment; and
• Providing custodial services for passenger station buildings and grounds.

**Maintenance of Roadway and Track (121)**
Component activities include inspecting, cleaning, repairing, clearing and replacing all components of roadway and track.

**Maintenance of Structures, Tunnels, Bridges and Subways (122)**
Component activities include inspecting, cleaning, repairing and replacing all components of structures, tunnels, bridges and subways.

**Maintenance of Vehicle Movement Control Systems (101)**
Component activities include:
• Inspecting, cleaning, repairing and replacing all components of vehicle movement control equipment (e.g., radios, roadway phones and monitor units).

**Major Mechanical System Failure**
A failure of some mechanical element of the revenue vehicle that prevents the vehicle from completing a scheduled revenue trip or from starting the next scheduled revenue trip because actual movement is limited or because of safety concerns.

**Market Research (164)**
Component activities include:
• Providing supervision and clerical support for research activities; and
• Conducting consumer behavior research and transit service demand surveys to help define new routes and revisions to existing routes.

**Mass Transportation**
Synonymous with public transportation.

**Materiality**
Materiality is an accounting concept that relates to the significance or importance of an item.

**Materials and Supplies (504)**
The tangible products obtained from outside suppliers or manufactured internally. Expenses include:
• Freight-in
- Purchase discounts
- Cash discounts
- Sales taxes, and excise taxes (except on fuel and lubricants) are included in the cost of the material or supply

Charges to these expense accounts will be for the materials and supplies issued from inventory for use and for the materials and supplies purchased for immediate use; i.e., without going through inventory.

**MB**
Mode: Bus

**MG**
Mode: Monorail and Automated Guideway modes

**Miles of Track**
The number of tracks per one-mile segment of right-of-way (ROW). Miles of track are measured without regard to whether or not rail traffic can flow in only one direction on the track. All track is counted, including yard track and sidings.

**Miscellaneous Expenses (509)**
The expenses that cannot be attributed to any of the other major expense categories (object classes labor (501), fringe benefits (502), services (503), materials and supplies (504), utilities (505), casualty and liability costs (506), taxes (507) and purchased transportation (508)).

**Mixed Traffic Right-of-Way (ROW)**
Roadways other than exclusive and controlled access rights-of-way (ROW) used for transit operations that are mixed with pedestrian and/or vehicle traffic. Does not include guideway that only has grade crossings with vehicular traffic.

**Mode**
A system for carrying transit passengers described by specific right-of-way (ROW), technology and operational features.

**Model**
Vehicle model name.

**Monetary Assets**
Monetary assets have fixed dollar value, including cash or cash equivalent.

**Monetary Consideration**
The consideration paid by the public body to the private or public seller of transportation service (private/public carrier). The monetary consideration may include any of the following:
- Cash reimbursement of a private/public carrier’s operating deficit;
- Negotiated rate per unit of service delivered by the private/public carrier;
• Cash reimbursement to the private/public carrier for reduced fare programs specified by the public body (e.g., for students and for the elderly and persons with disabilities);
• Vehicles given, sold, loaned or leased by the public body to the private/public carrier at or below market value; and
• Maintenance facility leased by the public body to the private/public carrier.

**Monorail/Automated Guideway (MG)**
Monorail and Automated Guideway modes operate on exclusive guideway without using steel wheels on rails.

**Motor Vehicle Theft**
The act or attempted act of stealing a motor vehicle.

**Multi-County/Independent City**
Service operated primarily within the boundaries of two or more counties/independent cities or parishes.

**Multi-Modal Stations**
A passenger station that serves more than one mode, possibly including modes not included in NTD.

**Municipality**
A town, village, or other district having powers of local self-government. For Rural NTD reporting, the term municipality does not include a city or county.

**N**

**National Highway System (NHS)**
Federal Highway Administration (FHWA) funds transferred from the National Highway System (NHS) to FTA for transit projects. The National Highway System (NHS) provides for a wide range of transportation activities. Eligible transit projects include:
• Fringe and corridor parking facilities
• Bicycle and pedestrian facilities
• Vanpool projects
• Public transportation facilities in National Highway System (NHS) corridors

**Negotiated Contract or Agreement**
A contract or agreement for transit service in which there is no competitive bid process. Usually these agreements are between public entities. Contrast with a competitively-bid contract.

**Net Income**
Net income is the transit agency’s total earnings or profit. Net income is calculated by subtracting operating expenses, depreciation, interest, taxes and other expenses from the agency’s revenues for the reporting period.
Net OPEB Obligation

The net OPEB obligation comprises:

- The OPEB asset or liability on the date when the transit agency made the transition from its old method of accounting for OPEB to the methods prescribed by GASB Statement No. 45.

- The cumulative difference since June 2004 (effective date of GASB Statement No. 45), excluding any short-term differences (differences that are intended to be settled less than one year after they occurred) and unpaid contributions that have been converted to OPEB-related debt.

NFG

Non-Fixed Guideway

NFPA

Non-Federal Public funds (funded vehicles)

NFPE

Non-Federal Private funds (funded vehicles)

NHS

Federal Highway Administration (FHWA) program whose funds can be flexed to FTA Section 5307 Urbanized Area Formula Program for transit projects. The National Highway System (NHS) provides for a wide range of transportation activities. Eligible transit projects include:

- Fringe and corridor parking facilities
- Bicycle and pedestrian facilities
- Vanpool projects
- Public transportation facilities in National Highway System (NHS) corridors

Non-ADA Accessible Stations

Public transportation passenger facilities which do not provide ready access by individuals with disabilities, including individuals who use wheelchairs.

Noncurrent Assets

Noncurrent assets are resources that are expected to provide benefit for longer than one year.

Noncurrent Liabilities

Noncurrent liabilities represent future expenditures associated with current obligations that are not payable within the current reporting year.

Non-Dedicated Vehicles

Vehicles not used exclusively for NTD-reported service.
Non-exclusive right-of-way
Rail right-of-way (ROW) over which motor vehicle and/or pedestrian traffic moving in the same direction or cross directions may pass.

Non-Federal Private funds (NFPE)
Vehicles purchased without any type of public funding.

Non-Federal Public funds (NFPA)
Vehicles purchased without Federal funding, but with some other public funding, e.g. state funds.

Non-Fixed Guideway (NFG)
Mixed traffic right-of-way (ROW). For Federal funding purposes, excludes trolleybus (TB), ferryboat (FB), and bus rapid transit (RB) modes, which are considered fixed guideway (FG).

Nonmonetary Assets
Nonmonetary assets do not have fixed exchange cash value, but rather, have values that depend on economic conditions. They include equipment, inventory, land, and intangibles.

Non-motorized Transportation Pilot Program
Federal Highway Administration (FHWA) program whose funds can be flexed to FTA Section 5307 Urbanized Area Formula Program for transit projects. The goal of this program is to demonstrate how improvements to walking and bicycling infrastructure can increase mode share for walking and bicycling. Eligible projects include sidewalks, bicycle lanes, and pedestrian and bicycle paths that connect directly to transit stations. Funds flexed to 5307 should be reported as 5307 funds.

Non-public Transportation Revenues
The revenue earned from transportation which is not public passenger transportation. The most common examples are revenue from charter service and carrying freight.

Non-Rail Modes
Transit modes whose vehicles typically operate on roadways — streets, highways or expressways, but may also operate on waterways (ferryboat (FB)) or via aerial cable (aerial tramways (TR)). Vehicles are typically powered by motors onboard the vehicle, with one exception, aerial tramway (TR) vehicles which are electrically powered by a motor not onboard the vehicle in order to pull the vehicle via an overhead cable. NTD recognizes eleven non-rail modes:

- Aerial tramway (TR)
- Bus (MB)
- Bus rapid transit (RB)
- Commuter bus (CB)
- Demand response (DR)
- Demand response taxi (DT)
- Ferryboat (FB)
- Jitney (JT)
- Publico (PB)
- Trolleybus (TB)
- Vanpool (VP)

**Non-Revenue Facility**
A facility or an area that is not used to enable individuals to board or alight transit vehicles, and that is primarily staffed by transit employees.

**Non-Revenue Vehicles**
Non-revenue vehicles are vehicles that are not used to transport passengers.

**Non-Scheduled Services**
Services provided on demand, rather than with predetermined fixed time points, i.e., a schedule. Nonscheduled services are:
- Demand response (DR)
- Demand response taxi (DT)
- Vanpool (VP)
- Jitney (JT)
- Publico (PB) services

**Non-Transit Services**
Non-public transportation services, such as intercity bus (MB) and rail operations that do not meet the requirements of the Federal Transit Act for public transportation.

**Non-Transportation Funds**
The revenue earned from activities not associated with the provision of transit service. Non-transportation funds include:
- Investment earnings
- Other non-transportation sources, including:
  - Revenues earned from sales of maintenance services on property not owned or used by the transit agency
  - Rentals of revenue vehicles to other operators
  - Rentals of transit agency buildings and property to other organizations
  - Parking fees generated from parking lots not normally used as park-and-ride locations
  - Donations
  - Grants from private foundations
  - Development fees
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- Rental car fees
- Other

Non-UZA
Other Than Urbanized Area

Non-Vehicle Maintenance (042)
All activities associated with facility maintenance, including:
- Administration
- Repair of buildings, grounds and equipment as a result of accidents or vandalism
- Operation of electric power facilities
- Maintenance of: Vehicle movement control systems
- Fare collection and counting equipment
- Structures, tunnels and subways
- Roadway and track
- Passenger stations, operating station buildings, grounds and equipment
- Communication systems
- General administration buildings, grounds and equipment
- Electric power facilities

NTD
National Transit Database

NTD ID
NTD Identification Number

NTD Identification Number (NTD ID)
A unique FTA-assigned number (NTD ID) that each transit agency must have before filing a report. This is distinct from your TEAM ID.

Number of Active Vehicles in Fleet
The total number of operational revenue vehicles in the fleet available for general public transit service, including spare or back up revenue vehicles. The total should also include any operational revenue vehicles used by contractors in general public transit service. Non-revenue service vehicles and personal vehicles should not be included.

Number of Americans with Disabilities Act of 1990 (ADA) Accessible Vehicles in Fleet
The number of active vehicles in the fleet which meet all ADA accessibility requirements.
Number of Crossings
The number of locations at which other traffic may traverse the right-of-way (ROW) for rail modes operating at grade.

Object
For operating expense reporting, an article or service obtained.

Object Class
An object is an article or service obtained. An object class is a grouping of expenses based on goods or services purchased. The object classes include:

- Salaries and wages
- Fringe benefits
- Services
- Materials and supplies
- Other expenses

Object classes are detailed in section 5.2 of the Uniforms System of Accounts (USOA).

Occurrences
The number of events experienced.

OE
Operating Expense

OF
Other Federal Funds (funded vehicles)

Off-duty Police Officers
Police officers hired by a transit agency to provide security at the agency during the officers’ time away from their regular job.

Office Management and Services (175)
Component activities include:

- Providing supervision and clerical support for office management and services;
- Performing general office activities (e.g., receptionist, switchboard operator);
- Printing and distributing office supplies and forms;
- Processing incoming and outgoing mail; and
- Operating library and central file facilities.
OOPA  
Owned Outright by a Public Agency

OOPE  
Owned Outright by a Private Entity

OPEB  
Other Postemployment Benefits

Open Cut  
Rail transit way below surface level in an excavated cut that has not had a covering constructed over it. Transition segments to open cut or subway tunnel/tube segments are included.

Operating Assistance  
Financial funding to help cover the operating costs of providing transit services. The agency classifies operating costs by function or activity and the goods and services purchased.

Operating Expenses (OE)  
The expenses associated with the operation of the transit agency, and classified by function or activity, and the goods and services purchased. The basic functions and object classes are defined in Section 5.2 and 6.2 of the Uniform System of Accounts (USOA). These are consumable items with a useful life of less than one year or an acquisition cost which is less than the capitalization level established by the governmental unit for financial statement purposes.

Operating Labor  
The employees engaged in the operation of the transit system, categorized by their functions.

Operating Lease Expenses  
The payments for the use of capital assets not owned by the transit agency.

Operation and Maintenance of Electric Power Facilities (141)  
Supervising, monitoring and operating power generation and distribution facilities (i.e., inspecting, cleaning, repairing and replacing all components of electric power generation and distribution facilities and equipment (including third rail and overhead lines).

Operators  
The personnel (other than security agents) scheduled to be aboard vehicles in revenue operations, including:

- Vehicle operators
- Conductors
- Ticket collectors
Operators may also include attendants who are transit agency employees that are aboard vehicles to assist riders in boarding and alighting, securing wheelchairs, etc., typically the elderly and persons with disabilities.

**Operators' Salaries and Wages (501.01)**
The labor of employees of the transit agency who are classified as revenue vehicle operators or crew.

**Original Submission**
A report stage indicating the first time in the given year the NTD Annual Report was sent to NTD, and the report is undergoing validation.

**OSONOC**
Other Safety Occurrence Not Otherwise Classified

**Other Auxiliary Transportation Revenues**
The revenue earned from operations closely associated with transportation operations other than concessions and advertising revenues. Other auxiliary transportation revenues include:

- ID card fees (seniors, persons with disabilities, employees)
- Fare evasion and park-and-ride lot fines
- Automotive vehicle ferriage

**Other Capital Projects**
Any item not described as guideway, passenger stations, administrative buildings, maintenance buildings, revenue vehicles, service vehicles, fare revenue collection equipment or systems including:

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

**Other Costs Incurred by the Buyer**
Expenses of the buyer (public transit agency or governmental unit) that are directly attributable to the provision of purchased transportation (PT) services. Examples include:

- The provision of maintenance services or fuel for the vehicles used by the seller;
- Gathering and compiling NTD data; and
- Monitoring of the seller's operations and other similar costs where the buyer uses its resources to support the purchased service.

**Other Dedicated Funds**
Any funds dedicated to transit at their source other than income, sales, property, gasoline and other taxes; and, bridges, tunnels and highway tolls. These funds include:

- Vehicle licensing and registration fees
- Lottery and casino proceeds
• Sale of property and assets
• Other

Other Front Impact
Any collision type that impacts the front of the vehicle and that would not be described as head-on.

Other FTA Funds
Any FTA funds not reported as FTA Capital Program (Section 5309) and FTA Urbanized Area Formula Program (5307) funds. These funds include:

• FTA Metropolitan Planning (Section 5303)
• FTA Clean Fuels Program (Section 5308)
• FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (Section 5310)
• FTA Other Than Urbanized Area Formula Program (Section 5311)
• FTA Research, Development, Demonstration and Training Projects (Section 5312)
• FTA Job Access and Reverse Commute Formula Program (Section 5316)
• FTA New Freedom Program (Section 5317)
• FTA Alternative Transportation in Parks and Public Lands (Section 5320)
• Interstate Transfer Program

Other Materials and Supplies (504.99)
The costs of materials and supplies not specifically identified in object classes fuel and lubricants (504.01) and tires and tubes (504.02) issued from inventory or purchased for immediate consumption.

Other Mechanical System Failures
A failure of some other mechanical element of the revenue vehicle that, 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. For example, a malfunction in the farebox or the air conditioner would be classified thus.

Other Postemployment Benefits (OPEB)
In addition to pensions, some transit agencies provide other postemployment benefits (OPEB). OPEB includes postemployment healthcare and life insurance that are provided separately from a pension plan.

Other Reconciling Items (516)
Any other costs that cannot be captured in the object classes of interest expenses (511), leases and rentals (512), depreciation (513), purchase lease agreements (514) and related parties lease agreements (515).

Other Safety Occurrences not Otherwise Classified (OSONOC)
Includes events such as:
- Slips
- Trips
- Falls
- Electric shock
- Smoke or the odor of smoke/chemicals noticed in a transit vehicle or facility;
- Outside conditions (power-lines, pantographs, etc.)
- Power failure
- Maintenance related events
- Other safety events not specifically listed as a Reportable Event but which meet a reportable event threshold

**Other Salaries and Wages (501.02)**
The labor of employees of the transit agency who are not classified as revenue vehicle operators or crew.

**Other Security Event**
A security event that does not fit into other security event categories such as: rocks or other projectiles thrown at a transit property, shots fired at transit property, brandishing a weapon, etc.

**Other Taxes**
Revenues generated from a charge imposed by the state or local government, or independent political entity (e.g., transit authority) on persons or property help to pay expenses, including:
- Payroll taxes
- Utility taxes
- Communication taxes (e.g., telephone taxes and fees)
- Motor vehicle and tire excise taxes

But excluding:
- Income taxes
- Property taxes
- Sales taxes
- Gasoline taxes

**Other Than Urbanized Area (Non-UZA)**
An area with a population of fewer than 50,000, designated by the U.S. Bureau of the Census.

**Other Transportation Revenues**
Revenues generated from non-public transportation, including:
- School bus revenues
Charter bus revenues
Freight tariffs

Other US Department of Transportation (USDOT) Grant Programs
Financial assistance from non-FTA programs of the US Department of Transportation (USDOT). These funds include:
- Federal Railroad Administration (including Amtrak)
- Other

Other Worker
An individual who is neither an employee of a transit agency nor a purchased transportation (PT) provider and who is providing specific services at a transit agency.

Others
An individual who is neither a:
- Transit passenger
- Transit facility occupant
- Employee/other worker at the transit agency
- Trespasser

Over-the-Road Bus
A bus characterized by an elevated passenger deck located over a baggage compartment.

Overhaul
Overhaul, or refurbishment, is systematic replacement or upgrade of systems whose useful life is less than the useful life of the entire vehicle in a programmed manner. The agency performs overhaul as a planned or concentrated preventive maintenance activity and intends to enable the rolling stock to perform to the end of the original useful life.

Owned Outright by a Private Entity (OOPE)
Vehicles owned outright by a private entity or as part of a safe harbor leasing agreement where only the tax title is sold.

Owned Outright by a Public Agency (OOPA)
Vehicles owned outright by a public agency or as part of a safe harbor leasing agreement where only the tax title is sold.

Paratransit
Types of passenger transportation which are more flexible than conventional fixed-route transit but more structured than the use of private automobiles. Paratransit includes demand response (DR) transportation
services, shared-ride taxis, car-pooling and vanpooling (VP), and jitney (JT) services. Most often refers to wheelchair-accessible, demand response (DR) service.

**Park-and-Ride Parking Revenue**
Revenues earned from parking fees paid by passengers who drive to park-and-ride lots operated by the transit agency to use transit service.

**Part Time Employees**
Employees of the transit agency who work less than the local definition of full time. Normally, these persons are not provided the full benefits package (e.g., sick leave, vacation and insurance benefits) associated with full time employment. Full time employees working part of their time in a function or mode are not part time employees.

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

**Passenger**
An individual on board, boarding, or alighting from a revenue transit vehicle. Excludes operators, transit employees and contractors.

**Passenger Car**
A unit of rolling rail equipment that provides transportation and seating and standing room for the general public. It includes self-propelled cars.

**Passenger Car Hours**
The hours that passenger cars actually travel while in revenue service (actual passenger car revenue hours) plus deadhead hours. Actual passenger car hours include:

- Layover/recovery time

Actual passenger car hours exclude:

- Hours for charter services
- Operator training
- Vehicle maintenance testing

**Passenger Cars in Operation**
The maximum number of passenger cars actually operated to provide service on an average weekday, average Saturday and average Sunday.

**Passenger Fare Assistance**
The subsidy given to the transit agency, usually by state and local governments, on behalf of specific classes of passengers, such as students, the elderly, and persons with disabilities. The subsidy may also come from the private sector, such as employers giving assistance to offer employees programs to use
public transit services at reduced rates or free. The fare assistance helps to offset the reduced or free services provided to these passengers. It is usually based on the amount of service provided; i.e., the subsidy is calculated based on the number of rides taken, but may be a lump sum payment.

**Passenger Fares**

The revenue earned from carrying passengers in regularly scheduled and demand response (DR) services. Passenger fares include:

- Base fare
- Zone or distance premiums
- Express service premiums
- Extra cost transfers
- Quantity purchase discounts applicable to the passenger’s ride
- Special transit fares

**Passenger Miles Traveled Sampling**

Any data sampling technique, by mode and type of service (TOS), used to calculate passenger miles traveled that meets the 95 percent confidence and ± 10 percent precision levels.

**Passenger Miles Traveled (PMT)**

The sum of the distances ridden by each passenger.

**Passenger Stations**

Passenger stations are significant structures in a separate right-of-way (ROW). Therefore, agencies may not report a street stop or passenger shelter as a passenger station. Passenger stations typically mean a platform area for rail modes.

The following rules apply:

- All rail passenger facilities are stations (except for light rail (LR), streetcar (SR), and streetcar (CC) modes);
- All LR, CC, and SR passenger facilities serving track that is in a separate ROW (not in mixed street traffic) that have platforms are stations;
- All motorbus (MB), rapid bus (RB), commuter bus (CB), and trolley bus (TB) passenger facilities in a separate ROW that have an enclosed structure (building) for passengers for such items as ticketing, information, restrooms, concessions, and telephones are stations;
- When service is operated in mixed traffic, stops on streets or in medians for CC, LR, SR, MB, RB, CB, and TB are not stations if at most they have shelters, canopies, lighting, signage or ramps for accessibility requirements, (i.e., no separate, enclosed buildings); and
- All transportation, transit or transfer centers, park-and-ride facilities and transit malls are stations if they have an enclosed structure (building) for passengers for items such as ticketing, information, restrooms, concessions, and telephones.

A passenger boarding/deboarding facility may include:
• Stairs
• Elevators
• Escalators
• Passenger controls (e.g., fare gates or turnstiles)
• Canopies
• Wind shelters
• Lighting
• Signs
• Buildings with a waiting room, ticket office or machines, restrooms, or concessions, including:
  o All fixed guideway (FG) passenger facilities (except for on-street cable car (CC) and light rail (LR) stops)
  o Busway passenger facilities
  o Underground, at grade, and elevated rail stations
  o Ferryboat (FB) terminals
  o Transportation/transit/transfer centers, park-and-ride facilities, and transit malls with the above components, including those only utilized by motor buses (MB)

PB
Mode and vehicle type: Publico

Pedestrian
A person who is not aboard a motor vehicle. Includes persons walking/biking along or crossing roads and tracks regardless of the presence of crosswalks.

Personal Security Event
A security event that occurs to individuals in or on transit property and meets a reporting threshold including:
• Assault
• Homicide
• Motor Vehicle Theft
• Robbery
• Rape
• Suicide/Attempted Suicide
• Theft/Larceny
Personal Vehicles in Service
Vehicles that are used by the transit provider to transport passengers in revenue service but are owned by private individuals, typically an employee of the agency or a volunteer driver.

Personnel
The number of persons used routinely to patrol grounds and to respond to events in or on transit property.

Personnel Administration (167)
Component activities include:

- Providing supervision and clerical support for personnel activities;
- Recruiting, interviewing, testing, screening and giving medical examinations to prospective employees;
- Administering fringe benefit, medical, welfare, pension, job evaluation, performance evaluation, promotion and other related programs;
- Administering low level grievances; and
- Administering a worker’s compensation program.

Planning (177)
Component activities include:

- Providing supervision and clerical support for planning activities; and
- Conducting long range and regional transit planning and analysis.

Platform
A horizontal surface raised above the level of the adjacent area, such as a boarding and alighting area alongside rail tracks.

Platform Time
The time during which an operator operates the revenue vehicle in line service or in deadheading (including layover periods in the vehicle at a rest point), or for charter, contract, and special non-contract service, or is deadheading or laying over as a result of such service.

PMT
Passenger Miles Traveled

Point Deviation
A method of providing transit service to all origins and destinations within a corridor, defined by a prescribed distance from a street (e.g., ¾ mile), making scheduled stops at mandatory time points along the corridor on a predetermined schedule. This type of service (TOS) does not follow a fixed route because the path is determined based on the origins and destinations of the passengers. Passengers can use the service in three ways:

- By traveling between mandatory time points on the schedule;
• By advising the bus operator if they want to be taken to a destination that is not a scheduled time point when boarding; or
• If they want to be picked up at a location that is not a scheduled time point, by calling the transit system and requesting a pickup.

Predominant Use
The primary reason why the project was constructed or acquired, or how it is used by the measure of the amount of passengers served by a mode/TOS, or by the number of revenue vehicles serviced, or the square footage of a facility.

Preliminary Transit Agency Development (145)
Component activities include:
• Researching transit technology;
• Researching service area to determine which transit technology to apply, route configurations, service level requirements;
• Conducting hearings and meetings with various interest groups to identify their perceived needs and to expose planning concepts for discussion; and
• Developing construction project management capability.

Premium Bond
In bond accounting, a premium bond is one that is sold above its face value. A bond is sold at a premium when it offers a coupon rate that is higher than market interest rates. Bondholders who want a higher yield will pay a higher price for the bond.

Preventive Maintenance Costs
This includes costs of the activities, supplies, materials, labor, services, and associated costs required to preserve or extend the functionality and serviceability of the asset in a cost effective manner, up to and including the current state of the art for maintaining such asset. These capital maintenance expenses are eligible to use FTA formula funding programs for these functions:
• Vehicle maintenance function (041)
• Non-vehicle maintenance (042) function

Primary Security Personnel
The security force that the agency uses routinely or assigns to patrol its grounds and respond to events in or on transit property. Primary and secondary security forces could be interchangeable due to staffing concerns (e.g., major sporting events).

Private For-Profit Provider
A nonpublic entity that provides public transportation services. For-profit entities exist primarily to generate a profit, (i.e., a surplus of revenues over expenditures).
**Private Nonprofit Provider**
A nonpublic entity with a tax-free status that provides public transportation services. Nonprofit entities exist to provide a particular service (e.g., public transportation) to the community. Nonprofit refers to a type of business — one that is organized under rules that forbid the distribution of profits to owners. Profit refers to a surplus of revenues over expenditures.

**Promotion (163)**
Component activities include:
- Providing supervision and clerical support for promotion activities;
- Media relations including preparing and distributing press releases;
- Designing, producing and distributing promotional material (e.g., posters, decals, photographs, leaflets, newspaper mats); and
- Designing and implementing, with or without outside agency assistance, programs for advertising and promoting the use of transit service.

**Property Damage**
The estimated dollar value of all property that is damaged or lost in a Reportable Event. This includes transit-owned property and other vehicles and property involved in the event that are not owned by the transit agency (excludes personal property such as cell phones and computers). Property damage also includes the cost of clearing wreckage.

**PT**
Purchased Transportation

**Transit System**
A public entity that provides public transportation services. It may be a state or local government, or any department, special purpose district (e.g. transit or transportation district), authority or other instrumentality of one or more state or local governments (e.g., joint powers agency).

**Public Agency**
Any of the following three categories (49CFR37):
- Any state or local government
- Any department, agency, special purpose district, or other instrumentality of one or more state or local governments
- The National Railroad Passenger Corporation (Amtrak) and any commuter authority

**Public Transportation**
As defined in the Federal Transit Act, "transportation by a conveyance that provides regular and continuing general or special transportation to the public, but does not include school bus, charter, or intercity bus transportation or intercity passenger rail transportation provided by the entity described in chapter 243 (or a successor to such entity)."
Notes: (1) Passenger rail transportation refers to Amtrak. (2) This definition does not affect the eligibility of intercity bus service under the Section 5311 Other Than Urbanized Area (Rural) Formula Program. (3) The intercity bus and intercity rail (Amtrak) portion of Intermodal terminals is however an eligible capital cost.

**Publico (PB)**

A transit mode comprised of passenger vans or small buses operating with fixed routes but no fixed schedules in Puerto Rico. Públicos (PB) are a privately owned and operated public transit service which is market oriented and unsubsidized, but regulated through a public service commission, state or local government. Públicos (PB) are operated under franchise agreements, fares are regulated by route and there are special insurance requirements. Vehicle capacity varies from 8 to 24, and the vehicles may be owned or leased by the operator.

**Purchase Lease Payments (514)**

The payments for which the arrangement is a financing plan for the purchase of the property by the lessee. The ownership of the property passes to the lessee upon expiration of the lease, sometimes with an additional payment far below the expected market value of the property. The property covered by such leases may or may not have been booked as owned assets, either during or after the period of the lease, in the transit agency’s internal accounting records. If purchase leases have not been capitalized in the transit agency’s internal accounting records, this category includes the lease payments for the purchase lease agreement. If the lease has been capitalized in the internal accounting records of the transit agency, it is to be accounted for in the NTD system as it has been accounted for internally.

**Purchased Transportation (PT)**

Transportation service provided to a public transit agency or governmental unit from a public or private transportation provider based on a written contract. The provider is obligated in advance to operate public transportation services for a public transit agency or governmental unit for a specific monetary consideration, using its own employees to operate revenue vehicles. Purchased transportation (PT) does not include:

- Franchising
- Licensing operations
- Management services
- Cooperative agreements
- Private conventional bus service

**Purchased Transportation (PT) Fare Revenues**

The fare revenues derived from the transit services provided under the purchased transportation (PT) agreement, regardless of whether fares are retained by the seller or returned to the buyer. They are usually collected by the seller. However, they also include fares collected or sold by the buyer for users of the purchased service. For example, if the buyer of the purchased transportation (PT) service sells tickets, tokens or passes for these users, this revenue is part of purchased transportation (PT) fare revenues.
Purchased Transportation (PT) Service Filing Separate Report (508.02)
The payment or accrual (net of fare revenues) to other transit agencies, public or private, for providing transportation service and purchased transportation (PT) fare revenues involving sellers who file a complete, separate NTD report.

Purchased Transportation (PT) Service in Report (508.01)
The payment or accrual (net of fare revenues) to other transit agencies, public or private, for providing transportation service and purchased transportation (PT) fare revenues involving sellers whose non-financial data are included in the buyer’s report.

Purchasing and Stores (172)
Component activities include:
- Providing supervision and clerical support for purchasing and stores activities;
- Preparing specifications for materials and supplies from vendors;
- Issuing and receiving materials and supplies at storage facilities;
- Delivering materials and supplies to and from requisition points;
- Maintaining physical control of materials and supplies including storing, picking and packing; and
- Maintaining inventory control records of materials and supplies including determining reorder points and order quantities.

Q

Qualified Statistician
An individual with a working knowledge and education or background in statistics who determines if techniques for passenger miles traveled data collection meet FTA’s requirements for statistical reliability (95 percent confidence and 10 percent precision).

R

Rail Modes
Transit modes whose vehicles travel along fixed rails — bars of rolled steel — forming a track. The vehicles are usually electrically propelled typically through motors onboard the vehicles, but motors may also be at a central location not onboard the vehicles to pull the vehicles by cables (cable car (CC), inclined plane (IP)). For commuter rail (CR), vehicles may be self-propelled or may be drawn by a locomotive.

NTD recognizes nine rail modes:
- Alaska Railroad (AR)
- Cable car (CC)
- Commuter rail (CR)
- Heavy rail (HR)
• Hybrid rail (YR)
• Inclined plane (IP)
• Light rail (LR)
• Monorail/Automated guideway transit (MG);
• Streetcar (SR)

**Rail Overhaul (fleet)**
The one-time rebuild or replacement of major subsystems on revenue producing rail cars and locomotives—commonly referred to as midlife overhaul.

**Rape**
The carnal knowledge of a person, forcibly and/or against that person’s will.

**RB**
Mode: Bus Rapid Transit

**Real Estate Management (174)**
Component activities include:

- Providing supervision and clerical support for real estate management activities;
- Researching transit real estate opportunities;
- Negotiating purchases and sales of transit real estate;
- Arranging and managing concessionaire contracts; and
- Negotiating leases.

**Rear-ended**
A collision type where a vehicle is impacted on its back end by the front of another vehicle.

**Reconciling Items**
Items where accounting practices vary for handling these expenses as a result of local ordinances and conditions. Reconciling items include:

- Depreciation and amortization
- Interest payments
- Leases and rentals

They are called reconciling items because they are needed to provide an overall total that is consistent with local published reports.
Rehabilitation
The rebuilding of revenue vehicles to original specifications of the manufacture. Rebuilding may include some new components but has less emphasis on structural restoration than would be the case in a remanufacturing operation, focusing on mechanical systems and vehicle interiors.

Related Parties Lease Agreement (515)
Leases for which the lease payments required of the lessee differ substantially from those in a true lease arrangement because the lessor and lessee are related organizations.

Remanufacture
The structural restoration of revenue vehicles in addition to installation of new or rebuilt major components (e.g., as engines, transmissions, body parts) to extend service life.

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

Reportable Event
A safety or security event occurring on transit right-of-way, in a transit revenue facility, in a transit maintenance facility, or involving a transit revenue vehicle that results in one or more of the following conditions:

- A fatality confirmed within 30 days of the event
- An injury requiring immediate medical attention away from the scene for one or more persons
- Property damage equal to or exceeding $25,000
- Collisions involving transit vehicles that require towing away from the scene for a transit roadway vehicle or other non-transit roadway vehicle
- An evacuation for due to or under hazardous conditions or to the rail right-of-way
- Rail transit vehicle collisions occurring at a grade crossing
- Rail transit vehicle collisions with an individual on the rail right-of-way
- Rail transit vehicle collisions with another revenue or non-revenue rail transit vehicle
- A mainline or yard derailment of revenue or non-revenue vehicles

Excludes occupational safety events occurring in administrative buildings.

Reservation
A tract of land set apart by the Federal government for a special purpose, especially one for the use of a Native American people.

Revenue Facility
A location or an area within a location that is used to enable individuals to board or alight transit vehicles, including parking lots and garages and that is controlled by the transit system.
**Revenue Service**  
The time when a vehicle is available to the general public and there is an expectation of carrying passengers. These passengers either:
- Directly pay fares
- Are subsidized by public policy
- Provide payment through some contractual arrangement

Vehicles operated in fare free service are considered in revenue service. Revenue service includes:
- Layover/recovery time

Revenue service excludes:
- Deadhead
- Vehicle maintenance testing
- School bus service
- Charter service

**Revenue Vehicle**  
The floating and rolling stock used to provide revenue service for passengers.

**Revenue Vehicle Movement Control (012)**  
Component activities include:
- Providing supervision and clerical support for revenue vehicle movement control activities;
- Dispatching operators and vehicles from the operating station;
- Monitoring transit operations in communications and control centers;
- Supervising transit operations along transit routes; and
- Controlling the return of operators and vehicles to the operating station.

These may be accomplished by conventional means or through the use of advanced technologies including automatic vehicle location, transit operations software and automated demand response (DR) dispatching systems. Vehicle guidance systems and intermodal transportation management centers may also be employed to assist revenue vehicle movement control activities.

**Revenue Vehicle Operation (030)**  
Component activities include:
- Moving revenue vehicles along transit routes while boarding and discharging passengers;
- Moving revenue vehicles from operating stations to route termini or between route termini (e.g., deadheading);
- Laying over at route termini for an operator’s rest period;
- Moving operators to and from relief points; and
- Providing non-driving assistance in passenger loading.
Revenues Accrued through a Purchased Transportation (PT) Agreement
Revenue accrued by a seller of transportation services through purchased transportation (PT) agreements, not including passenger fares for purchased transportation (PT) services from service provided under the purchased transportation (PT) agreement.

Revision
A report stage indicating that the NTD Annual Report has been submitted to NTD by the agency more than once and the report is undergoing validation.

Right-of-way
The area through which a train travels; a train’s dynamic envelope, to include the track and the area around the track.

RL
Vehicle type: Commuter Rail Locomotives

Robbery
The taking, or attempting to take, anything of value under confrontational circumstances from the control, custody, or care of another person by force or threat of force or violence and/or by putting the victim in fear of immediate harm.

RP
Vehicle type: Commuter Rail Passenger Coaches

RS
Vehicle type: Commuter Rail Self-Propelled Passenger Cars

Running Time
The hours (miles) the vehicle travels on the route in passenger service, typically from the beginning to the end of a route. It includes all travel and time from the point of the first passenger pickup to the last passenger drop-off, as long as the vehicle does not return to the dispatching point.

Sabotage
The deliberate destruction of transit property or the slowing down of public transit operations by employees with the intention of damaging business or the economic condition of the transit agency.

Safe Operation
Concept that applies to priority lanes on freeways, expressways and other high-speed facilities used by bus (MB) mode and other high occupancy vehicles (HOV), i.e., vanpools (VP) and carpools, to ensure safe travel. For these lanes, there must be some indication of separation to ensure safe access between free flowing high occupancy vehicle (HOV) lanes and the congested, unrestricted lanes. Separation can be accomplished at least two ways:
• Physical barriers such as cones, concrete dividers, medians
• Pavement markings such as a double solid wide line, a single solid wide line, a single broken wide line, or a diagonally striped area between lanes

**Safety (166)**

Component activities include:

• Providing supervision and clerical support for a system safety program;
• Providing safety-first and other campaigns among employees or the public for the purpose of preventing accidents and damages; and
• Compiling and maintaining safety statistics.

**Safety and Security Chief Executive Officer (CEO) Certification**

An attestation by the CEO of a transit agency certifying the accuracy of safety and security data submitted to the NTD in the past calendar year.

**Safety and Security Monthly Summary**

Occurrences that do not meet the requirements of Major Reportable Events:

• Occurrences of:
  - Other safety occurrences not otherwise classified (injuries);
  - Fires

**Safety Events**

A collision, derailment, fire, hazardous material spill, act of nature (Act of God), evacuation, or OSONOC occurring on transit-controlled property and meeting established NTD thresholds.

**Salvage Value**

The estimated amount that will be realized at the end of the useful life of the property.

**Sampling**

A statistical technique for the collection of passenger miles traveled data. The sampling technique may be one of the FTA approved procedures or an alternative methodology that meets FTA’s requirements for statistical reliability (95 percent confidence and ±10 percent precision).

**SB**

Vehicle type: School Buses

**Scheduled Passenger Car Revenue Miles**

The passenger car revenue miles computed from the scheduled service. It includes only the scheduled passenger car revenue miles from the whole trip. It excludes:

• Deadhead
• Special additional services
Scheduled Revenue Trip
Revenue service that is provided for picking up and discharging passengers on a continuing and regular basis, i.e., “scheduled.” A scheduled revenue trip appears on internal transit agency planning documents (e.g., run paddles, trip tickets and public timetables).

Scheduled Service
The total service scheduled to be provided for picking up and discharging passengers. Scheduled service is computed from internal transit agency planning documents (e.g., run paddles, trip tickets and public timetables). Scheduled service excludes special additional services.

Scheduled Vehicle Revenue Miles
The vehicle revenue miles computed from the scheduled service. It includes only the scheduled vehicle revenue miles from the whole trip. It excludes:
- Deadhead
- Special additional services

Scheduling of Transportation Operations (021)
Component activities include:
- Providing supervision and clerical support for scheduling activities;
- Collecting data for schedule making;
- Making schedules;
- Cutting runs; and
- Furnishing schedule information (e.g., routes, miles, time and run definitions).

School Bus Hours
The vehicle hours of travel by revenue vehicles while serving as a school bus. School bus hours are only hours where a bus is primarily or solely dedicated to carrying school passengers.

School Bus Service
The exclusive use of buses to carry children and school personnel to and from their schools or school-related activities. It includes county school buses, private school buses, and buses chartered from private companies for the express purposes of carrying students to or from school and/or school-related activities.

School Buses (SB)
Vehicle type: Passenger vehicles which are:
- Designed or used to carry more than ten passengers in addition to the driver; and
- Used primarily for the purpose of transporting pre-primary, primary or secondary school students either to such schools from home or from such schools to home.
School Tripper
Additional capacity that an agency adds to an existing public transit route to meet the demands of traveling students. The additional service is open to the general public.

Seating Capacity
The number of seats that are actually installed in the vehicle.

Secondary Security
The number of personnel used occasionally to respond to more serious event occurring in or on transit property when the Primary Security Personnel force requires assistance.

Secondary Security Personnel
The security force that is used occasionally to respond to more serious events occurring in or on transit property when the Primary Security Personnel force requires assistance.

Security Event
An occurrence of a bomb threat, bombing, arson, hijacking, sabotage, cyber security event, assault, robbery, rape, burglary, suicide, attempted suicide, larceny, theft, vandalism, homicide, or CBR (chemical/biological/radiological) or nuclear release.

Seller
The public agency or private company providing transit services under a purchase transportation (PT) agreement with the NTD reporter buying the transit services. The seller uses its employees to operate the service (vehicle operators).

Service Area
A measure of access to transit service in terms of population served and area coverage (square miles). The reporting transit agency determines the service area boundaries and population for most transit services using the definitions contained in the Americans with Disabilities Act of 1990 (ADA), i.e. a corridor surrounding the routes ¾ of a mile on either side, or for rail, a series of circles of radius ¾ mile centered on each station. Transit agency reporters are required to submit service area information on the Identification form (B-10).

Service Area — Bus
A measure of access to transit service in terms of population served and area coverage (square miles). The reporting transit agency determines the service area boundaries and population for most transit services using the definitions contained in the Americans with Disabilities Act of 1990 (ADA): "Bus. (i) The entity shall provide complementary paratransit service to origins and destinations within corridors with a width of three-fourths of a mile on each side of each fixed route. The corridor shall include an area with three-fourths of a mile radius at the ends of each fixed route. (ii) Within the core service area, the entity also shall provide service to small areas not inside any of the corridors but which are surrounded by corridors. (iii) Outside the core service area, the entity may designate corridors with widths from three-fourths of a mile up to one and one-half miles on each side of a fixed route, based on local circumstances. (iv) The core service area is that area in which corridors with a width of three-fourths of a mile on each side of each fixed route merge together such that, with few and small exceptions, all origins and destinations within the area would be served."
This definition is taken in part from the U. S. Department of Transportation Federal Register, Vol. 56, No. 173, Rules and Regulations, Americans with Disabilities Act of 1990 (ADA).

**Service Area — Demand Response**

As Demand Response does not operate over a fixed route, but rather serves a broad area, the service area cannot be measured by corridors (see Service Area — Bus (MB)). Therefore, the service area for demand response (DR) is the area encompassing the origin to destination points wherever people can be picked up and dropped off.

**Service Area — Rail**

A measure of access to transit service in terms of population served and area coverage (square miles). The reporting transit agency determines the service area boundaries and population for most transit services using the definitions contained in the Americans with Disabilities Act of 1990 (ADA): "Rail. (i) For rail systems, the service area shall consist of a circle with a radius of 3/4 of a mile around each station. (ii) At end stations and other stations in outlying area, the entity may designate circles with radii of up to 1-1/2 miles as part of its service area, based on local circumstances." This definition is taken in part from the U. S. Department of Transportation Federal Register, Vol. 56, No. 173, Rules and Regulations, Americans with Disabilities Act of 1990 (ADA).

**Service Consumed**

The amount of service actually used by passengers and which is measured by unlinked passenger trips and passenger miles traveled.

**Service Supplied**

The amount of service scheduled or actually operated. Service supplied is measured in vehicles, miles and/or hours that were operated.

**Service Vehicles**

The vehicles used to support revenue vehicle operations and that are not used to carry transit passengers. Types of service vehicles include:

- Tow trucks
- Supervisor vans
- Transit police cars
- Staff cars
- Maintenance vehicles for maintaining passenger facilities and rights-of-way (ROW) (rail stations, bus shelters, track, etc.)
- Also referred to as non-revenue vehicles

**Services (503)**

The labor and other work provided by outside organizations for fees and related expenses. In most instances, services from an outside organization are procured as a substitute for in-house employee labor, except in the case of independent audits, which could not be performed by employees in the first place. The substitution is usually made because the skills offered by the outside organization are needed for only
a short period of time or are better than internally available skills. The charge for these services is usually based on the labor hours invested in performing the service. Services include:

- Management service fees
- Advertising fees
- Professional and technical services
- Temporary help
- Contract maintenance services
- Custodial services and security services

**Servicing and Fuel of Service Vehicles (081)**
Component activities include:

- Providing supervision and clerical support for the servicing of service vehicles;
- Washing and cleaning exterior of service vehicles;
- Washing and cleaning interior of service vehicles;
- Hostling service vehicles throughout service area (within operating station or garage); and
- Refueling and adding oil and water to service vehicles.

**Servicing Revenue Vehicles (051)**
Component activities include:

- Providing supervision and clerical support for servicing revenue vehicles;
- Washing and cleaning revenue vehicles;
- Hostling revenue vehicles throughout service area (within operating station or garage); and
- Refueling and adding oil and water to revenue vehicles.

**Shared with Other Rail Vehicles (controlled access to other non-rail vehicles)**
A Semi-exclusive right-of-way with grade crossings (a road crossing the tracks) for vehicular or pedestrian traffic.

**Side Impact**
A collision type in which a vehicle was impacted on one of its sides, including being T-boned or broadsided, or sustaining impact to a side mirror.

**Sideswipe**
A collision type in which two vehicles traveling in the same direction or opposite directions contact each other along the side in a scraping-type action, or a moving vehicle scraping its side against a stationery object.
Sightseeing Service
A service whose purpose is to carry passengers on tours and excursions, or to visit and see objects and places of interest. Sightseeing service includes services that have narration and services where passengers primarily make round-trips without disembarking the vehicle.

SOV
Single Occupancy Vehicle

Spare Vehicles
The revenue vehicles maintained by the transit agency to:
- Meet routine and heavy maintenance requirements;
- Meet unexpected vehicle breakdowns or accidents; and
- Thereby preserve scheduled service operations.

Special Transit Fares
The revenues earned for rides given in regular transit revenue service, but paid for by some organization rather than by the rider, and for rides given along special routes for which revenue may be guaranteed by a beneficiary of the service. Special transit fares include:
- Providing rides for letter carriers with payments being made directly from the US Postal Service;
- Providing rides for police with payments being made directly from the police authority;
- Contractual arrangements with state or local governments;
- Contractual arrangements from non-government entities for special transit fares and from providing special service rides for sporting events, sightseeing, etc., where fares are not guaranteed on a contractual basis; and
- Payments from an entity to provide fare-free service to certain passengers, e.g. a university paying to provide service to students.

Special transit fares do not include subsidies or passenger fare assistance.

Sponsored Service
Public transportation services that are paid, in whole or in part, directly to the transit provider by a third party. These services may be offered by transit providers as part of a Coordinated Human Services Transportation Plan. Common sponsors include the Veterans Administration, Medicare, sheltered workshops, the Association for Retarded Citizens-Arc, Assisted Living Centers, and Head Start programs.

Sport Utility Vehicle (SUV)
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.
SR
Mode: Streetcar Rail

Standing Capacity
The number of standing passengers that can be accommodated aboard the revenue vehicle during a normal full load (non-crush) in accordance with established loading policy or, in absence of a policy, the manufacturer’s rated standing capacity figures.

State Government Funds
Financial assistance obtained from a state government(s) to assist with paying the costs of providing transit services.

State Transportation Funds
Many states set up a State Transportation Fund that is separate from the General Fund. It usually has several dedicated sources of funding, often including funding sources such as fuel taxes and vehicle registration fees.

Station Concessions
The revenue earned from granting operating rights to businesses (e.g., concessionaires, newsstands, candy counters) on property maintained by the transit agency.

STIC
FTA Small Transit Intensive Cities Formula

STP
Surface Transportation Program

Straight-Line Depreciation
In absence of fair market value, the agency uses straight-line depreciation method to determine the remaining useful life of property. This method assumes the asset's economic usefulness is the same each year.

Streetcar Rail (SR)
This mode is for rail transit systems operating entire routes predominantly on streets in mixed-traffic. This service typically operates with single-car trains powered by overhead catenaries and with frequent stops.

Subscription Service
Shared use transit service operating in response to on-going reservations made by passengers to the transit operator, who can schedule in advance a consistent trip to pick up the passenger and transport them to their destination.

Subsidies from other Sectors of Operations
The funds obtained from other sectors of a transit agency’s operations to help cover the cost of providing transit service.
Subway Tunnel/Tube
Rail transit way below surface with a cover over the tunnel. Cut and cover, bored tunnel, underwater tubes, etc., are included.

Suicide
The action of killing oneself intentionally.

Surface Transportation Program (STP)
Federal Highway Administration (FHWA) program whose funds can be flexed to FTA Section 5307 Urbanized Area Formula Program for transit projects. These funds may be used for capital projects including, ridesharing projects, bicycle and pedestrian facilities, transit safety improvements and transportation control measures; and, for planning activities including transit research and development, environmental analysis and wetland mitigation. Funds flexed to 5307 should be reported as 5307 funds.

Suspicious Packages and Objects
Suspicious packages are objects that cause concern as to its content because of its appearance, labeling, or location. These packages do not have to be harmful or intentionally placed in order to disrupt service.

Switch
Track device to diverge cars/trains to another track.

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

System Security (161)
Component activities include:

- Providing supervision and clerical support for security activities;
- Patrolling revenue vehicles and passenger stations during revenue operations;
- Patrolling and controlling access to yards, buildings and structures;
- Monitoring security devices such as closed circuit TV and alarm systems; and
- Reporting breaches of security.

Security activities associated with the fare collection and counting process should be included as part of ticketing and fare collection (151).

System Security Events
A Security Event that occurs on transit property and affects a transit system as a whole. Includes:

- Arson
- Burglary
- Vandalism
- Sabotage
• Hijacking
• Suspicious packages and objects
• Cyber security events
• Bomb threats
• Bombings;
• Chemical/Biological/Nuclear and Radiological releases
• Other (miscellaneous)

T

Tangent Track
Straight track.

Taxes (507)
The taxes levied against the transit agency by federal, state and local governments.

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

Taxicab Sedan (TS)
Vehicle type: An automobile in which passengers are carried for a fare at a rate usually recorded by a taximeter.

Taxicab Station Wagon (TW)
Vehicle type: A station wagon in which passengers are carried for a fare at a rate usually recorded by a taximeter.

Taxicab Van (TV)
Vehicle type: A van in which passengers are carried for a fare at a rate usually recorded by a taximeter.

TB
Mode and vehicle type: Trolleybus

TEAM ID
FTA Recipient Identification Number

Theft
Theft or larceny is the unlawful taking, carrying, leading, or riding away of property from the possession or constructive possession of another person.

Ticketing and Fare Collection (151)
Component activities include:
- Providing supervision and clerical support for fare collection and counting activities;
- Producing fare media;
- Controlling tickets and tokens in the custody of sales agents;
- Pulling vaults and downloading credit and debit card data from fare collection devices;
- Transporting cash, credit card and debit card data to accounting facilities;
- Counting cash, transfers and tokens;
- Performing the accounting for credit and debit card sales;
- Destroying used fare media;
- Providing security for the fare collection process; and
- Auditing and controlling fare collection including reconciling readings to cash, credit card and debit card collections.

**Time Service Begins**
Start of morning transit service, i.e., the time when the first revenue service vehicle leaves the garage or point of dispatch.

**Time Service Ends**
End of night transit service; i.e., the time when a revenue service vehicle returns to the garage or point of dispatch.

**Tires and Tubes (504.02)**
The lease payments for tires and tubes rented on a time period or mileage basis, or the cost of tires and tubes for replacement of tires and tubes on vehicles.

**TOS**
Type of Service

**Total Miles on Active Vehicles during the Period**
The total miles accumulated during the period on all active vehicles, based on the end of period inventory.

**Towaway**
A situation where one or more motor vehicles incurring disabling damage as a result of the accident, requiring the motor vehicle(s) to be transported away from the scene by a tow truck or other motor vehicle.

**TR**
Mode and vehicle type: Aerial Tramway

**Train**
One or more passenger cars (including locomotives) coupled together and propelled by self-contained motor equipment. Also known as a consist which may be any one of the following:

- A locomotive and one or more passenger cars as in the commuter rail (CR) mode
• One or more heavy rail (HR) or light rail (LR) vehicles
• One vehicle only, if appropriate to that mode (e.g. cable car (CC))

**Trains in Operation**

The maximum number of trains actually operated to provide service on an average weekday, average Saturday and average Sunday.

**Transit**

Synonymous term with public transportation.

**Transit Agency Security Force**

In-house non-sworn security guards (i.e., not sworn police officers) that are employees of the transit agency.

**Transit Controlled Property**

Property owned by the transit agency and areas utilized by a transit agency to provide revenue service such as bus stops, transit centers, and parking lots.

**Transit Employee/Contractor**

An individual who is compensated by the transit agency as follows:

- For directly operated (DO) services, the labor expense for the individual is reported in object class 501 labor; and
- For purchased transportation (PT) service, the labor expense for the individual meets the same criteria as object class 501 labor.

**Transit Facility Occupant**

A person who is inside the public passenger area of a transit revenue facility. Employees, other workers, or trespassers are not transit facility occupants.

**Transit Passenger**

A person who is:

- On board
- Boarding
- Alighting from a transit vehicle for the purpose of travel

Excludes operators, transit employees, and contractors.

**Transportation Administration and Support (011)**

Component activities include:

- Supervising station and terminal transportation activities;
- Providing clerical support for transportation administration activities;
• Making operators available for revenue vehicle operation (i.e., report, standby, breaks other than layovers, and turn-in time);
• Instructing operators, except that instructor’s base pay for platform instruction time is included in revenue vehicle operation (030);
• Inspecting operator performance by service inspector;
• Reporting accidents and appearing as a witness;
• Selecting runs during sign-up;
• Representing union; and
• Administering sign-ups.

Transportation, Community, and System Preservation Program (TCSP)
Federal Highway Administration (FHWA) program whose funds can be flexed to FTA Section 5307 Urbanized Area Formula Program for transit projects. This program is a comprehensive initiative of research and grants to investigate the relationships between transportation, community, and system preservation plans and practices and identify private sector-based initiatives to improve such relationships. States, metropolitan planning organizations, local governments, and tribal governments are eligible for discretionary grants to carry out eligible projects to integrate transportation, community, and system preservation plans and practices that:

• Improve the efficiency of the transportation system of the United States;
• Reduce environmental impacts of transportation;
• Reduce the need for costly future public infrastructure investments;
• Ensure efficient access to jobs, services, and centers of trade; and
• Examine community development patterns and identify strategies to encourage private sector development patterns and investments that support these goals.

It may be used for transit activities including corridor preservation activities that are necessary to implement:

• Transit-oriented development plans
• Traffic calming measures
• Other coordinated TCSP practices

Trespass
The unauthorized entry of transit owned land, structure, or other real property not intended for public use.

Trolleybus (TB)
A transit mode comprised of electric rubber-tired passenger vehicles, manually steered and operating singly on city streets. Vehicles are propelled by a motor drawing current through overhead wires via trolleys, from a central power source not onboard the vehicle.
Trolleybuses (TB)
Vehicle type: Rubber-tired, electrically powered passenger vehicles operated on city streets drawing power from overhead lines with trolleys.

True Lease by a Private Entity (TLPE)
Vehicles leased by a private entity in a manner so that the lessee does not acquire the capital appreciation of the vehicles as lease payments are made. However, a true lease (TL) may include an option to buy the vehicles after the term of the lease at the depreciated or at a prearranged value.

True Lease by a Public Agency (TLPA)
Vehicles leased by a public agency in a manner so that the lessee does not acquire the capital appreciation of the vehicles as lease payments are made. However, a true lease (TL) may include an option to buy the vehicles after the term of the lease at the depreciated or at a prearranged value.

TS
Vehicle type: Taxicab Sedans

TV
Vehicle type: Taxicab Vans

TW
Vehicle type: Taxicab Station Wagons

Twilight
The period of partial darkness between day and night both at dusk and at dawn.

Type of Service (TOS)
Describes how public transportation services are provided by the transit agency: directly operated (DO) or purchased transportation (PT) services.

Typical Day
A day on which the transit agency operates its normal, regular schedule and there are no anomalies such as extra service added for a convention or reduced service as a result of weather.

U

UAF
FTA Urbanized Area Formula Program

Uniform Financial Accounting and Reporting Elements (FARE)
Transit industry initiative for a uniform reporting system for transit agencies.
**Uniform System of Accounts (USOA)**
A structure of categories and definitions used for NTD reporting to ensure uniform data. The USOA contains:
- Various categories of accounts and records for classifying financial (Chart of Accounts) and operating data
- Definitions of the data elements included in each category
- Definitions of practices for the orderly and regular collection and recording of the data

**Unlinked Passenger Trips (UPT)**
The number of passengers who board public transportation vehicles. Passengers are counted each time they board vehicles no matter how many vehicles they use to travel from their origin to their destination.

**Urbanized Area (UZA)**
An area defined by the U. S. Census Bureau that includes:
- One or more incorporated cities, villages, and towns (central place)
- The adjacent densely settled surrounding territory (urban fringe) that together has a minimum of 50,000 persons

The urban fringe generally consists of contiguous territory having a density of at least 1,000 persons per square mile. Urbanized areas do not conform to congressional districts or any other political boundaries.

**Urbanized Area Formula Program (UA)**
The Urbanized Area Formula Funding program (49 U.S.C. 5307) provides federal resource to urbanized areas for transit capital and operating assistance and for transit related planning. An urbanized area is an incorporated area with a population of 50,000 or more that is designated as such by the U.S. Department of Commerce, Bureau of the Census.

**Useful Life**
The expected lifetime of property, or the acceptable period of use in service. Useful life of revenue rolling stock begins on the date the vehicle is placed in revenue service and continues until it is removed from service.

**Utilities (505)**
The payments made to various utilities for utilization of their resources (e.g., electric, gas, water, telephone, etc.). Utilities include:
- Propulsion power purchased from an outside utility company and used for propelling electrically driven vehicles; and
• Other utilities such as electrical power for purposes other than for electrically driven vehicles, water and sewer, gas, garbage collection and telephone.

**UZA**

Urbanized Area

**UZA Number**

A code assigned by FTA that is a numerical ranking by urbanized area (UZA) population size. Urbanized area (UZA) and population are based on 2000 US Bureau of the Census statistics.

**V**

**Vandalism**

The willful or malicious destruction or defacement of transit property or vehicles.

**Vandalism Repairs of Buildings, Grounds and Equipment (131)**

Repairing all special damage to buildings, grounds and equipment resulting from willful or malicious destruction or defacement.

**Vandalism Repairs of Revenue Vehicles (071)**

Repairing all special damage to revenue vehicles resulting from willful or malicious destruction or defacement.

**Vanpool (VP)**

A transit mode comprised of vans, small buses and other vehicles operating as a ride sharing arrangement, providing transportation to a group of individuals traveling directly between their homes and a regular destination within the same geographical area. The vehicles shall have a minimum seating capacity of seven persons, including the driver. For inclusion in the NTD, it is considered mass transit service if it meets the requirements for public mass transportation and is publicly sponsored.

Public mass transportation for vanpool programs must:

• Be open to the public and that any vans that are restricted by rule to particular employers in the public ride-matching service of the vanpool are excluded from the NTD report;

• Be actively engaged in advertising the vanpool service to the public and in matching interested members of the public to vans with available seats;

• Whether operated by a public or private entity, be operated in compliance with the Americans with Disabilities Act of 1990 and implementing regulations at 49 CFR 37.31; and

• Have a record-keeping system in place to meet all NTD Reporting Requirements, consistent with other modes, including collecting and reporting fully-allocated operating and capital costs for the service.

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
• 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

Vanpool Service
Transit service operating as a ride sharing arrangement, providing transportation to a group of individuals traveling directly between their homes and a regular destination within the same geographical area. The vehicles shall have a minimum seating capacity of seven persons, including the driver. Vanpool(s) must also be open to the public and that availability must be made known. Does not include ridesharing coordination.

Vans (VN)
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. A van is at least as large as a minivan, and smaller than a cutaway bus. Vans normally cannot accommodate standing passengers.

Vehicle Concessions
The revenue earned from granting rights to concessionaires (e.g., food and beverage service) on the transit agency’s vehicles.

Vehicle Maintenance (041)
All activities associated with revenue and non-revenue (service) vehicle maintenance, including:
  • Administration
  • Inspection and maintenance
  • Servicing (cleaning, fueling, etc.) vehicles
In addition, vehicle maintenance includes repairs due to vandalism and accident repairs of revenue vehicles.

Vehicle Operations (010)
All activities associated with vehicle operations, including:
  • Transportation administration and support
  • Revenue vehicle movement control
  • Scheduling of transportation operations
  • Revenue vehicle operation
  • Ticketing and fare collection
  • System security
Can be found in: Internet Reporting, F-30, R-10
**Vehicle Type**
The form of passenger conveyance used for revenue operations.

**Vehicles Available for Annual Maximum Service**
The number of revenue vehicles available to meet the annual maximum service requirement. Vehicles available for maximum service include:
- Operational vehicles
- Spares
- Out of service vehicles
- Vehicles in or awaiting maintenance

Vehicles available for annual maximum service exclude:
- Vehicles awaiting sale;
- Vehicle awaiting extensive rebuilds and repairs
- Emergency contingency vehicles

**Vehicles in Operation**
The maximum number of vehicles actually operated to provide service on an average weekday, average Saturday and average Sunday.

**Vehicles in Total Fleet**
All revenue vehicles held at the end of the fiscal year, including those:
- In service
- In storage
- Emergency contingency
- Awaiting sale

**Vehicles Operated in Annual Maximum Service (VOMS)**
The number of revenue vehicles operated to meet the annual maximum service requirement. This is the revenue vehicle count during the peak season of the year; on the week and day that maximum service is provided. Vehicles operated in maximum service (VOMS) exclude:
- Atypical days
- One-time special events

**Vintage Trolley/Streetcar (VT)**
Vehicle type: Vintage or antique rail cars originally manufactured before 1975. The vehicles are typically operated in mixed traffic right-of-way (ROW), but may also operate on exclusive or controlled access rights-of-way (ROW).
VN
Vehicle type: Vans

Voluntary NTD Reporter
Transit agency, public or private, which is not a recipient or beneficiary of Urbanized Area Formula Program funds.

Volunteer Drivers
Individuals who drive vehicles in revenue service to transport passengers for the transit provider but are not employees of the transit provider and are not compensated for their labor.

VOMS
Vehicles Operated in Annual Maximum Service

VP
Mode: Vanpool

VRH
Vehicle Revenue Hours

VRM
Vehicle Revenue Miles

VT
Vehicle type: Vintage Trolley/Streetcar

W
Waiver
Relief from a specific reporting requirement based on either a threshold value or good cause. There are seven categories of waivers:

- Data
- Reporting
- Capital Grants
- Financial Statement
- Planning
- Sampling

Weekday AM Peak Period
The period in the morning when additional vehicles are operated to handle higher passenger volumes. The period begins when additional vehicles begin service and ends when vehicle numbers return to normal.
**Weekday Midday Period**
The period between the end of the AM peak and the beginning of the PM peak.

**Weekday Other Period**
The nighttime period after the PM peak and before the AM peak when fewer vehicles are operated. This is sometimes referred to as night and owl services.

**Weekday PM Peak Period**
The period in the afternoon or evening when additional vehicles are operated to handle higher passenger volumes. The period begins when additional vehicles begin service and ends when vehicle numbers return to normal.

**Working Data**
A report stage indicating that the NTD Annual Report can be edited and revised by the agency and the edited data and revisions have not been submitted to NTD.

**Y**

**Year of Manufacture**
The year of original manufacture of the vehicle. Not the same as model year: a model 2013 vehicle was likely manufactured in 2012.

**Year of Rebuild**
The year in which the transit agency reinvested in the vehicle to enhance its reliability or extend its useful life.

**YR**
Mode: Hybrid Rail