Federal Transit Administration
U.S. Department of Transportation

National Transit Database

2018 Policy Manual -
Reduced Reporters

Office of Budget and Policy

TABLE OF CONTENTS

LIST OF EXHIBITS

ACRONYMS AND ABBREVIATIONS

ADA	Americans with Disabilities Act
AIM	Asset Inventory Module
CBIP	Coordinated Border Infrastructure Program
CEO	Chief Executive Officer
CFR	Code of Federal Regulations
CMAQ	Congestion Mitigation and Air Quality Improvement Program
DO	Directly Operated
DOT	Department of Transportation
FARE	Uniform Financial Accounting and Reporting Elements
FASB	Financial Accounting Standards Board
FAST Act	Fixing America's Surface Transportation Act
FFA	Federal Funding Allocation
FFY	Federal Fiscal Years
FHWA	Federal Highway Administration
FLHP	Federal Lands Highways Program
FTA	Federal Transit Administration
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
HIB	High Intensity Busway
IAS-FD	Independent Auditor Statement for Financial Data
IAS-FFA	Independent Auditor Statement for Federal Funding Allocation Data
MAP-21	Moving Ahead for Progress in the 21st Century Act
MPO	Metropolitan Planning Organization
NHS	National Highway System
NTD	National Transit Database
OMB	Office of Management and Budget
PMT	Passenger Miles Traveled

PT	Purchased Transportation
RGPT	Rural General Public Transit
ROW	Right-of-Way
STIC	Small Transit Intensive Cities
STP	Surface Transportation Program
TAM	Transit Asset Management
TCSP	Transportation, Community, and System Preservation Program
TERM	Transit Economic Requirements Model
TOS	Types of Service
TTP	Tribal Transit Program
U.S.C.	United States Code
ULB	Useful Life Benchmark
UMTA	Urban Mass Transportation Administration
UPT	Unlinked Passenger Trips
USOA	Uniform System of Accounts
UZA	Urbanized Area
VIN	Vehicle Identification Number
VOMS	Vehicles Operated in Maximum Service
VRH	Vehicle Revenue Hours
VRM	Vehicle Revenue Miles

REPORT YEAR 2018 POLICY CHANGES AND REPORTING CLARIFICATIONS

General Reporting Manual Updates

This manual includes all reporting policy for Reduced Reporters for the Report Year 2018. The purpose of this manual is to offer comprehensive policy and reporting guidance for agencies that operate public transit service and are not Full Reporters. For further information on full reporting, please refer to the *2018 NTD Policy Manual*.

Revisions to the Uniform System of Accounts

The Uniform System of Accounts (USOA) provides a detailed explanation of accounting principles that agencies must use to report financial data to the National Transit Database (NTD). This manual briefly discusses USOA material. The full USOA is available here: https://www.transit.dot.gov/ntd/ntd-uniform-system-accounts

Updated Reporting Due Date for State DOT Reporters

State Departments of Transportation (DOTs) whose fiscal years end on June 30 are required to file their annual reports by October 31. This allows agencies the standard period of four months after their fiscal year has ended to compile and submit data to the NTD.

Expanded Asset Inventory Module Requirements

In Report Year 2018, agencies will begin to report expanded asset inventory module (AIM) data within their NTD Annual Report per the Transit Asset Management (TAM) final rule. TAM uses transit asset conditions to guide how to manage capital assets and prioritize funding to improve or maintain a state of good repair. NTD has added data elements to the annual report to collect condition assessment information. Agencies who manage TAM Plans are required to report asset performance targets to NTD.

While this manual includes TAM Policy as it pertains to NTD, a standalone guide is available: https://www.transit.dot.gov/ntd/asset-inventory-module-reporting-guide

Capital Responsibility

An agency has direct capital responsibility for an asset if any of the following are true:

1. The agency owns the asset,
2. The agency jointly owns the asset with another entity, or
3. The agency is responsible for replacing, overhauling, refurbishing, or conducting major repairs on an asset, or the cost of those activities is itemized as a capital line item in the agency's budget.

Performing minimal preventive maintenance work on an asset, like cleaning, does not in itself indicate direct capital responsibility for the asset. An agency must have direct capital responsibility or management or oversight responsibilities for the line item project.

INTRODUCTION

The National Transit Database

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

Standardized Reporting Requirements

A summary of uniform reporting requirements for financial and operating data.

Reporting Types

An overview of reporting types for §5307 and §5311 recipients and beneficiaries.

General Service Data Requirements

An explanation of modes and types of service.

The National Transit Database

History

In 1964, President Lyndon B. Johnson signed the Urban Mass Transit Act into law, creating the Urban Mass Transportation Administration (UMTA). Over the next three years, UMTA provided $375 million in capital assistance to transit agencies in the United States.

In 1974, Congress established the National Transit Database (NTD) program as a means to collect information and statistics on transit agencies. Congress based the NTD program on the Uniform Financial Accounting and Reporting Elements (FARE), a project initiated by the transit industry. As the need for transit assistance grew, Congress continued to develop the NTD program and increased Federal funding.

By the early 1980s, Congress apportioned over four billion dollars in funding annually using data reported to the NTD. Since then, the NTD has evolved into the Nation's primary source of information and statistics on transit agencies. In 1991, UMTA was renamed the Federal Transit Administration (FTA). Today, FTA continues to provide billions of dollars each year in transit assistance based on the data collected through the NTD.

Legislative Requirement

Congress requires agencies to report to the NTD if they receive or benefit from §5307 or §5311 formula grants. FTA submits annual NTD reports that summarize transit service and safety data to Congress for review and use. You can find the legislative requirement for the NTD in Title 49 United States Code (U.S.C.) §5335(a):

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

(a) NATIONAL TRANSIT DATABASE — To help meet the needs of individual public transportation systems, the United States Government, State and local governments, and the public for information on which to base public transportation service planning, the Secretary shall maintain a reporting system, using uniform categories to accumulate public transportation financial, operating, and asset condition information and using a uniform system of accounts. The reporting and uniform systems shall contain appropriate information to help any level of government make a public-sector investment decision. The Secretary may request and receive appropriate information from any source.

(b) REPORTING AND UNIFORM SYSTEMS — The Secretary may award a grant under section 5307 or 5311 only if the applicant, and any person that will receive benefits directly from the grant, are subject to the reporting and uniform systems.

(c) DATA REQUIRED TO BE REPORTED — The recipient of a grant under this chapter shall report to the Secretary, for inclusion in the National Transit Database, any information relating to a transit asset inventory or condition assessment conducted by the recipient.

NTD Data

The NTD collects financial and service information from public transportation agencies across the country and requires all transit agencies to report on an annual basis. In the Annual Report, agencies provide a summary of transit characteristics, including financial and operating statistics. The NTD also requires monthly operating and safety statistics reports from agencies that file as a Full Reporter.

For more information on reporting types, please see the “Introduction: Reporting Types” section of this manual.

Public Transportation

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

Exhibit 2: Public Transportation

(A) Means regular, continuing shared-ride surface transportation services that are open to the general public or open to a segment of the general public defined by age, disability, or low income; and

(B) Does not include —

(i) intercity passenger rail transportation provided by the entity described in chapter 243[1] (or a successor to such entity)

(ii) intercity bus service

(iii) charter bus service

(iv) school bus service

(v) sightseeing service

(vi) courtesy shuttle service for patrons of one or more specific establishments, or

(vii) intra-terminal or intra-facility shuttle services

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

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

The NTD does not consider the following services public transportation:

- A bus system sponsored by a university that is only open to students, faculty, and staff of the university;
- A program sponsored by an employer that only provides services of the employer;
- An automated guideway system in an airport, which only provides service to customers of the airport (e.g., a terminal to terminal tram);
- A charter service (in accordance with FTA Charter Rule, agencies cannot report any service reported to FTA charter registration website as public transportation); and
- A sightseeing service (agencies primarily provide sightseeing service for the enjoyment of sights and sounds during the ride or for enjoyment of the ride itself;

[1] The National Railroad Passenger Corporation, operating under the business name Amtrak, is the entity described in chapter 243.

sightseeing service includes services that have narration or provide round-trip service without passenger stops).

Employer Shuttles

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

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

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

Data Use and Funding

FTA uses NTD data to apportion funding to transit agencies in the United States. FTA apportions funds using NTD data from two years prior (e.g., Fiscal Year (FY) 2016 data are used for the FTA FY 2018 apportionment). FTA has separate funding programs for transit agencies that operate in urbanized and rural areas. Agencies that operate in both urban and rural areas may receive or benefit from both funding programs.

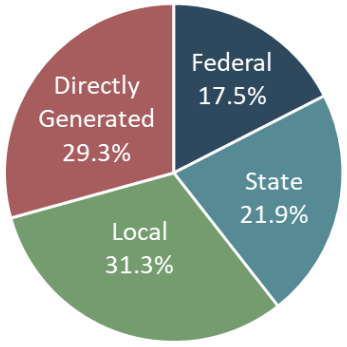


Exhibit 3: Funding Sources (2012–2016)

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

Most Federal funds, which total more than $55 billion from 2012-2016, come from FTA funding programs for urbanized and rural areas.

Urbanized Area Funding

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

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

For UZAs with a population under 200,000, Congress apportions 1.5 percent of §5307 funds according to the Small Transit Intensive Cities (STIC) formula. Under the STIC formula, FTA provides funds to the smaller UZAs that have an average level of service equivalent to or greater than the average level of service for larger UZAs with populations between 200,000 and 1,000,000.

FTA allocates STIC funding based on the following measures calculated primarily NTD data:

- Passenger miles traveled per vehicle revenue mile
- Passenger miles traveled per vehicle revenue hour
- Vehicle revenue miles per capita
- Vehicle revenue hours per capita
- Passenger miles traveled per capita
- Passengers per capita

For UZAs with a population over 200,000, FTA also apportions the State of Good Repair Program (§5337) funds and the Bus and Bus Facilities Formula (§5339) funding using NTD data.

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

Rural Funding

Section 5311, or the Formula Grants for Rural Areas, provides capital, operating, and planning assistance for public transportation operated in rural areas. FTA classifies rural areas using the most recent decennial U.S. Census to determine populations less than 50,000. The §5311 Program is much smaller than the UAFP, with grant funds totaling

approximately 9 percent of UAFP grant funds. Agencies must report funds expended from all §5311 grant programs, including funds from the 5311(b)(3) Rural Transportation Assistance Program (RTAP).

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

Funding by State

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

Tribal Transit Program

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

- Tier 1 (50 percent of TTP funding) — Vehicle revenue miles (VRM) are used to allocate this funding among all Indian tribes.
- Tier 2 (25 percent of TTP funding) —VRM are used to allocate this funding among tribes providing at least 200,000 VRM
- Tier 3 (25 percent of TTP funding) — The number of low-income individuals is used to allocate this funding to tribes providing public transportation on reservations in which more than 1,000 low income individuals reside. No tribe can receive more than $300,000 from this tier.

Failure to Report

The NTD may issue a Failure to Report if an agency:

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

If a transit agency receives a Failure to Report notice, FTA does not include its data in the apportionment of urbanized area and rural funding. However, the NTD may include any submitted data in publicly available NTD datasets at the discretion of FTA. More importantly, if a transit agency receives a Failure to Report notice, legislation prohibits FTA from awarding any further grants under §5307 or §5311 that benefit the transit agency.

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

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

- It does not contain all of the required information;
- The data was not collected and submitted in conformance with the NTD requirements;
- The report is not accompanied by the applicable Chief Executive Officer (CEO) Certification and Independent Auditor Statements (see "CEO Certification (Form D-10)" section); or
- The agency does not properly respond to validation questions.

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

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

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

Inaccurate Data

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

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

Agencies may find inaccurate data they reported in previous years. The NTD does not allow agencies to adjust data after FTA closes the report for the year.

Standardized Reporting Requirements

All agencies must conform to uniform reporting standards. This includes timely reporting, accurate data collection, and uniform accounting systems. The data in the NTD Annual Report must cover the agency's 12-month fiscal year ending in 2018.

Reporting Due Dates

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

Agencies requesting a reporting ID must submit ID requests to NTD by the end of the first Fiscal Year in which they wish to report. For example, an agency whose Fiscal Year ends on June 30 must submit an ID request by June 30, 2018 to report to NTD in 2018.

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

Exhibit 4: Annual Report Due Dates

Fiscal Year End Date	Annual Report Due Date	Report Closeout Date
June 30	October 31	March 15
September 30	January 31	May 15
December 31	April 30	July 15

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

Exhibit 5: Subrecipient with Different Fiscal Year

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

Solution: The State may report subrecipient data according to the subrecipient's fiscal year.

Financial Data Requirements

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

Accrual Accounting

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

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

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

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

Exhibit 6: Accrual Accounting

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

Generally Accepted Accounting Principles

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

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

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

Two organizations are responsible for determining GAAP:

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

- The Governmental Accounting Standards Board (GASB) is affiliated with the FASB and specializes in government agencies in the United States. In the event of a conflict between the FASB and GASB pronouncements, the GASB rule prevails for governmental entities.
- Both FASB and GASB pronouncements are available through the FASB located in Stamford, Connecticut. Most accounting firms assist their clients in obtaining GAAP documents and applying GAAP requirements.

CEO Certifications

Depending on the reporting type, the CEO and independent auditor must review and confirm that an accounting system complies with NTD requirements. The reporting types are defined in the next section of this chapter.

Exhibit 7: CEO Certification and Independent Auditor Review Requirements

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

Service Data Requirements

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

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

However, the NTD recognizes that certain statistics are challenging to collect and can drastically increase the reporting burden for transit agencies. To assist reporters who would find conducting 100 percent count burdensome, transit agencies who report to the urban module may estimate Unlinked Passenger Trips (UPT) through sampling. The NTD program provides a sampling method and guidance on the NTD website: https://www.transit.dot.gov/ntd/manuals. Agencies also may use a custom sampling plan to collect these data. However, a qualified statistician must certify that the sampling procedure meets FTA requirements for statistical precision and accuracy.

Reporting Types

Beneficiaries and recipients of §5307 and §5311 funds must file an Annual Report. The database separates these recipients and beneficiaries into respective reporting groups: urban reporters and rural reporters.

Agencies that do not receive or benefit from FTA funding may elect to submit their data to the NTD as voluntary reporters.

The NTD defines a Federal grant beneficiary as a transit agency that directly or indirectly benefits from §5307 or §5311 funds. This includes grant money and grant-funded assets that agencies receive and use from pass-through funding, contracts, or purchased transportation agreements. For more information on contracts, please see the Contractual Relationships: Purchased Transportation section of this manual.

Urban Reporters

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

Exhibit 8: Urban Reporter Types

Reporting Types	Who Qualifies
Full	• Receives or benefits from §5307 funding. • Operates either: (1) more than 30 vehicles across all modes and types of service or (2) operates 30 vehicles or less across all modes and types of service and operates fixed guideway and/or high intensity busway.
Reduced	• Receives or benefits from §5307 funding. • Operates 30 vehicles or less across all modes and types of service and does not operate fixed guideway and/or high intensity busway.
Separate Service	• Receives or benefits from §5307 funding. • Does not directly operate service. • Contracts out modes that are reported by another transit agency.
Build	• Receives or benefits from §5307 funding. • Does not directly operate or contract out service. • Is building a new mode of service.
Plan	• Receives or benefits from §5307 funding. • Does not directly operate or contract out service. • Spends §5307 funding on planning activities.

Full reporting requirements do not apply until the following fiscal year if a transit agency exceeds the 30 Vehicles Operated in Maximum Service (VOMS) threshold within a fiscal year.

Full Reporters must provide the Annual Report and the Monthly Ridership and monthly Safety and Security reports. All other reporting types file on an annual basis only. The *Monthly Ridership Reporting Manual* and *Safety and Security Reporting Manual* can be found on FTA's website: https://www.transit.dot.gov/ntd/manuals.

Rural Reporters

Section 5311 Rural Area funding recipients (State Departments of Transportation, or DOTs) report on behalf of their subrecipients. State DOTs also file a Statewide Summary report to the NTD in addition to providing individual reports for each subrecipient. The NTD considers Puerto Rico, Virgin Islands, American Samoa, Guam, and the Northern Mariana Islands as States for the purpose of rural data collection and funding.

A subrecipient is a state or local government authority, nonprofit organization, or operator of rural public transportation or intercity bus service that receives §5311 funding through a State DOT. Subrecipients send NTD data to State DOTs on a quarterly, monthly, or annual basis, depending on the State's policy. NTD defines three distinct subrecipient reporting types below. State DOTs provide only a summary form for each urban transit provider or tribe receiving §5311 Rural Area funds, given that these agencies already report directly to NTD.

Exhibit 9: Rural Reporter Types

Reporting Types	Subtypes	Who Qualifies
State Department of Transportation	N/A	A State DOT that directly receives and distributes rural funding to rural subrecipients. A State DOT is responsible for all subrecipient data. A State DOT may elect to file a subrecipient report on behalf of the subrecipient.
Rural Reporter	General Public Transit Intercity Bus Urban/Tribal Recipient Reduced Asset	Rural Reporters are operators of transportation that either receive or benefit from §5311 Rural Area funding. Each subrecipient files an Annual Report under its applicable DOT. State DOTs may elect to file subrecipient reports on behalf of the subrecipient or assign the task to individual rural transit providers.
Reduced Reporter (Tribe)	N/A	Tribes that receive Tribal Transit Grants, a subsection of §5311 funding, report directly to the NTD. Tribes that also receive §5311 funding from the State will have a subrecipient summary form under their State DOT report.

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

Rural General Public Transit

Most subrecipients qualify as rural general public transit (RGPT) providers. RGPT providers are transit agencies that provide rural service and either receive or benefit from §5311 funding or report voluntarily. The State DOT or the transit provider may file the Annual Report.

Intercity Bus

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

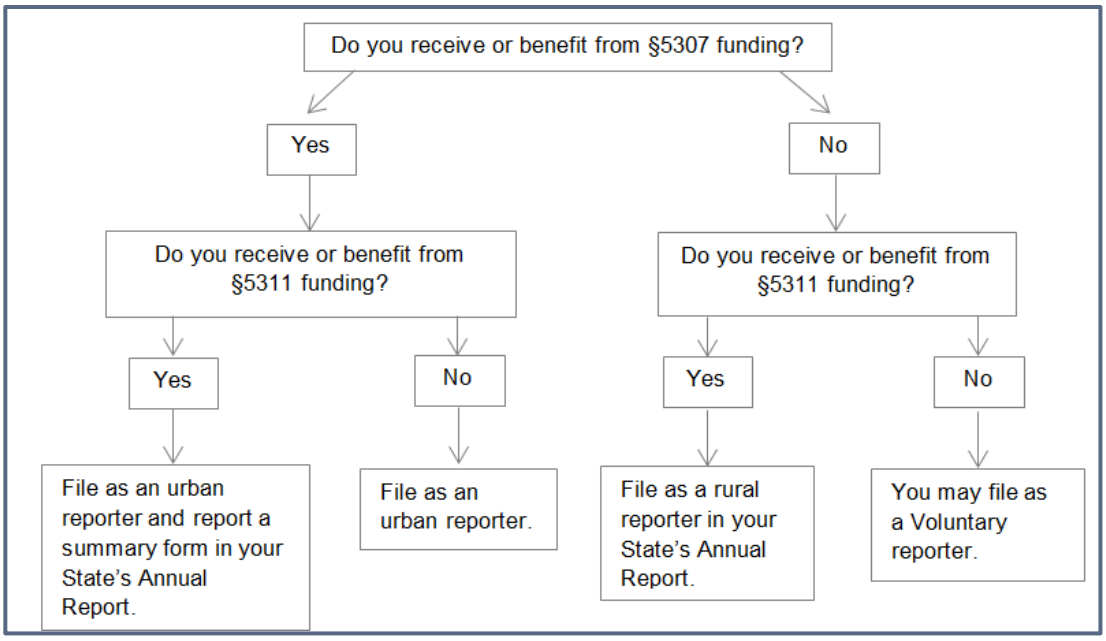
The NTD report must include the operating and capital expenses from §5311(f) funding, as well as vehicle revenue miles and unlinked passenger trips for service funded, in whole or in part, by §5311(f). For example, if a route is partially funded by §5311(f), the State must report the total vehicle revenue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

Section 5311(f)-funded feeder service provided by public transit operators is not considered intercity bus for reporting purposes. States must report operating and service data for these services according to reporting type and mode definitions. Feeder services are carried out to make meaningful connections between existing public transit and intercity bus providers.

Urban/Tribal Recipients

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

Exhibit 10: Urban and Rural Recipients



Similarly, if an Indian tribe is both a direct recipient of §5311 TTP funds as well as §5311 funds through the State, the tribe must complete both the direct report to NTD as well as an abbreviated summary to the State report as an Urban/Tribal subrecipient. The subrecipient report under the State is a shortened form to report expenditures from §5311 grants.

Statewide Reporting Requirements for DOTs

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

§5311 Expended on Administration

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

Number of Counties with §5311 Service

States report the total number of counties in the state that are currently served, in whole or in part, by Formula Grants for Rural Areas (§5311)-funded operators. States are to

include counties that are served by directly-reporting Indian tribes in this total. A county is served if the subrecipient picks up or drops off passengers.

Indian Tribes and Alaska Native Villages

Indian tribes receive TTP grants from FTA as a subset of the §5311 program. Tribes that receive TTP funding must report directly to the NTD. If a tribe is both a direct recipient of §5311 TTP funds as well as §5311 funds through the State, the tribe must complete both the direct report to NTD and an abbreviated summary to the State report as an Urban/Tribal subrecipient. The subrecipient report under the State is a shortened form to report expenditures from non-Tribal Transit §5311 grants.

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

Transit agencies may report data from Indian Health Services (IHS) if the service meets the definition of public transit and sponsored service.

Transit Asset Management Reporters

The Transit Asset Management (TAM) rule (49 Code of Federal Regulations (CFR) part 625) is a set of Federal regulations that sets out minimum asset management practices for transit providers. Transit agencies that *own* FTA-funded capital assets that are used for public transportation services are required to report asset information to the NTD, even if the agency does not manage or operate those assets. Transit agencies are also required to report asset information if they manage or operate an FTA-funded capital asset used for public transportation services, even if they do not own the asset.

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

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

Exhibit 11: TAM-Only Reporter Types

Reporting Types	Who Qualifies
Reduced Asset	• Receives or benefits from FTA funding (Chapter 53) other than §5307 or §5311 funding (e.g., §5310), and • Owns, manages, or operates an FTA-funded capital asset used in providing public transportation services.
Group Plan Sponsor	• Sponsors a TAM Group Plan. • Receives or benefits from FTA funding (Chapter 53) other than §5311 Rural Area Program funds. • Does not directly operate or contract out public transit service. • Does not spend §5307 funding on building a mode or transit planning activities.

Voluntary Reporters

FTA encourages all providers of public transit service to report to the NTD, as this allows for service data inclusion in future funding apportionments. Voluntary Reporters are transit providers that do not benefit from or receive urban (§5307) or rural (§5311) funding. These reporters must comply with all NTD reporting requirements and the USOA and use the same reporting types.

Volunteer Resources

Transit agencies should provide data for services using volunteer resources if they meet the following criteria:

- The volunteer driver is a part of the transit agency's regular service; e.g., the driver provides advanced notice to the dispatchers;
- There is an attempt to share a ride; and
- The transit agency keeps records for all public transit service and reviews periodically to meet NTD reporting requirements.

The NTD may request samples of data logs to determine if the volunteer service is eligible for NTD reporting.

Continuing Grant Requirements

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

Reporting requirements begin the year after a transit agency applies for urban or rural funding or in the year the transit agency benefits from Federal funding, whichever is sooner. Transit agencies must report as long as §5307 or §5311 funding applications remain open.

If a transit agency no longer receives urban or rural funding but previously purchased capital assets with the Federal funds, the agency must report through the useful life of the asset. Agencies also must continue reporting if they intend to apply for §5307 or §5311 in the future.

Exhibit 12: Continuing Grant Requirements

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

Solution: The transit agency reports under the NTD program throughout the useful life of the vehicle even if the transit agency does not receive Urbanized Area Formula Program (§5307) grant funds during a particular year of that period.

General Service Data Requirements

All transit agencies must report general service information on an annual basis. This includes types of service and modes operated.

Modes

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

Exhibit 13: Rail and Non-Rail Modes

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

Please note that if an agency operates over fixed guideway, which includes all rail modes, it must report to NTD as a Full Reporter.

Transit agencies must begin reporting modal information as soon as they have a commitment to build the mode (i.e., commitment date).

The following exhibit provides details on all NTD modes of transit operated by reduced reporters.

Exhibit 14: NTD Reduced Reporter Modes of Service

Mode	Rail	Fixed Guideway	Explanation
Aerial Tramway (TR) 	No	Yes	Aerial Tramway is a system of aerial cables with suspended vehicles. The vehicles are propelled by separate cables attached to the vehicle suspension system and powered by engines or motors at a central location not onboard the vehicle.
Bus (MB) 	No	Possible	A transit mode using rubber-tired passenger vehicles operating on fixed routes and schedules over roadways. Vehicles are powered by a motor and fuel or electricity stored on board the vehicle. Transit agencies must report any route-deviated or point-deviated service as MB.
Bus Rapid Transit (RB) 	No	Yes	Bus Rapid Transit is a fixed-route bus system that (1) Operates over 50 percent of its route in a separated right-of-way (ROW) dedicated for transit use during peak periods; (2) Has defined stations that are accessible for persons with disabilities, offer shelter from the weather, and provide information on schedules and routes; (3) Uses active signal priority in separated guideway and either queue-jump lanes or active signal priority in non-separated guideway;

Mode	Rail	Fixed Guideway	Explanation
(Bus Rapid Transit continued)	No	Yes	(4) Offers short headway,[2] bidirectional service for at least a 14-hour span on weekdays and a 10-hour span on weekends; and (5) Applies a separate and consistent brand identity to stations and vehicles.
Commuter Bus (CB) 	No	Possible	Commuter Bus is local,[3] fixed-route bus transportation that primarily connects outlying areas with a central city and operates predominantly in one direction during peak periods. It has limited stops in outlying areas, limited stops in the central city, and at least five miles of closed-door service.
Demand Response (DR) 	No	No	A transit mode operating on roadways in response to requests from passengers or their agents to the transit operator, who groups rides together when possible and dispatches a vehicle to provide the rides. Vehicles do not operate over a fixed route or on a fixed schedule unless temporarily satisfying a special transit need. Many transit systems operate DR service to meet the requirements of the ADA.

[2] Short-headway service on weekdays consists of maximum headways that are either

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

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

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

Mode	Rail	Fixed Guideway	Explanation
Demand Response – Taxi (DT) 	No	No	Demand Response-Taxi is a special form of DR mode operated through taxicab providers with a system in place to facilitate ride sharing. The mode is always a purchased transportation type of service. DT services do not use dedicated vehicles. Voucher Programs are not considered public transportation. Occasionally, transit agencies solely contract with taxi providers to perform ADA service using dedicated vehicles (the same fleet every day). In these cases, the portion of service using dedicated vehicles should be reported as Demand Response and the portion of the service using non-dedicated taxi vehicles should be reported as Demand Response – Taxi.
Ferryboat (FB) 	No	Yes	This mode carries passengers over a body of water.
Jitney (JT) 	No	No	Jitney is a unique form of bus service on fixed routes where multiple companies share the operation of the service. This mode operates as demand warrants, without fixed schedules or fixed stops.

Mode	Rail	Fixed Guideway	Explanation
Público (PB) 	No	No	Públicos are jitney services operated in Puerto Rico.
Trolleybus (TB) 	No	Yes	Trolleybus is a fixed-route service that uses manually steered, rubber-tired passenger vehicles powered by electric current from overhead wires using trolley poles. Service that uses rubber-tired replica trolleys or historic trolleys powered by an onboard motor are **not** included in this mode.
Vanpool (VP) 	No	No	Vanpool operates as a ride sharing arrangement, providing transportation to a pre-arranged group of individuals. To be considered public transportation, vanpool programs must: • Use vehicles with a minimum seating capacity of seven people, including the driver; • Use vehicles 80% of the mileage of which during any given year can be reasonably expected to be for commuting use; • Be open to the public. Any vans that are restricted by rule to particular employers are not public transportation;

Mode	Rail	Fixed Guideway	Explanation
(Vanpool continued)	No	No	• Be actively engaged in advertising the vanpool service to the public and in matching interested members of the public to vans with available seats; and • Be publicly sponsored.[4] Transit agencies adding vanpool service to their NTD report must complete and submit to FTA a questionnaire. You can find the questionnaire in Appendix D.

Type of Service (TOS)

Agencies report two types of service to NTD: Directly Operated (DO) and Purchased Transportation (PT).

Directly Operated Services

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

Purchased Transportation (PT) Services

The NTD defines PT service as service that is provided to a public transit agency or governmental unit from a public or private transportation provider based on a written contract. Transit agencies report service as PT when the reporting entity does not directly

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

operate the service. In these cases, the contractor operates the transit vehicles and provides the transit service.

A buyer is a transit agency that pays another entity to perform transit service. A seller provides transit service on behalf of an agency and may be a public or private entity. Either the buyer or seller of service may provide vehicles or maintenance facilities. Sellers of PT service typically do not report to the NTD. If the purchased transportation provider performs service outside the buyer's contract, the buyer only reports the data for the services under its contract.

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

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

Please see the "Contractual Relationship Data Requirements (Form B-30)" section of this manual for information regarding contract criteria.

Full Cost of Service

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

However, if the buyer only provides a portion of the costs and the seller receives public funding for operating the service from another public transit entity besides the buyer, the

seller (operator) must report the service rather than the buyer. NTD defines this contribution as a "subsidy" for reporting purposes. An example of a subsidy is a fixed annual contribution made by an Indian tribe to a local transit provider in order to extend service into the Tribal Statistical Area. FTA uses reported costs (e.g., Operating Expenses) in the §5307 funding formula.

Building, Starting, and Ending a Mode

Agencies must report the Commitment Date on which the transit agency began applying funds, committing to the construction of and provision of service. Agencies must report the Start Date for each mode operated. The start date is the first day of revenue service by the agency for the mode. Agencies must report the End Date for each mode that ceased operations during the fiscal year. The End Date is the last day on which the mode operated in revenue service.

BASIC AGENCY INFORMATION REQUIREMENTS

Organization Types

An overview of the various organization types that report to the NTD.

Demographic Data

An explanation of urbanized and rural areas, as well as service area.

Contractual Relationship Data Requirements (Form B-30)

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

Organization Types

All transit agencies must provide their organization type. The following organization types are the most commonly used in NTD reporting:

- Independent public agency or authority for transit service
- Unit or department of city, county or local government
- Unit or department of State government
- Area agency on aging
- Planning agency
- Indian tribe

Independent Public Agency or Authority for Transit Service

Independent public agencies are separate entities based on legislative mandate. These authorities typically have the ability to impose dedicated taxes or tolls for transit use and may have the responsibility to oversee airports and ports.

Unit or Department of City, County, or Local Government

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

Unit or Department of State Government

Transit agencies are a part of the state government and have one or more state employees.

Area Agency on Aging

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

Planning Agency

Planning agencies primarily address short and long-range transportation needs through a cooperative process among local jurisdictions. Common planning agencies are MPOs and Council of Governments (COGs).

Indian Tribe

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

Demographic Data

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

The NTD reporting system uses two definitions of transit area:

- Urbanized and rural areas
- Service area

Urbanized and Rural Areas

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

FTA bases UZA designations on the most current census. The NTD reporting system assigns a unique number to each UZA in the United States. For urbanized areas in the 50 States and the District of Columbia, FTA provides a numerical ranking by population size. FTA also designates the Virgin Islands and certain areas in Puerto Rico as urbanized areas. The Census Bureau does not recognize the Virgin Islands as an urbanized area, but pursuant to 49 U.S.C. 5307(l), FTA treats the Virgin Islands as a UZA for purposes of transit grants.

Exhibit 15 shows how the NTD categorizes all UZAs as large UZAs or small UZAs. A large UZA has a population of 200,000 or more. A small UZA has a population of fewer than 200,000. The NTD refers to non-urbanized areas as rural areas or non-UZAs.

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

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

Exhibit 15: Urbanized Areas

Service Area

Service area is a measure of transit service in terms of population served and area coverage (square miles). Urban and Tribal transit agencies determine the service area boundaries and population for most transit services using ADA boundaries.

For bus modes subject to ADA requirements, agencies use ADA definitions and requirements to determine service area boundaries and population:

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

For demand response (DR) and demand response-taxi (DT) modes, transit agencies report actual service area, including:

- Service that extends beyond ADA complementary paratransit requirements of three-fourths of a mile around fixed route, and
- Service to the general public

For modes not covered by ADA, including ferryboat (FB) and vanpool (VP), transit agencies determine service area and population using locally defined criteria. In the absence of locally defined criteria, Commuter Bus (CB) may use a three fourths of a mile radius around each stop.

Transit agencies use the most current figures or official estimates of population. An area's MPO typically estimates population every 5-7 years. Population and area (in square miles) statistics for an urbanized area usually differ from a transit agency’s service area.

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

Contractual Relationship Data Requirements (Form B-30)

Most transit agencies must provide additional data for contracted service. These agencies must report data, including:

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

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

Purchased Transportation Fare Revenues

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

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

Passenger Fees

Passenger Fees include the payments from all passengers, including the drivers, to the vanpool provider. This also includes any fees collected from the passengers' employers to provide the vanpool service.

Passenger Out-of-Pocket Expenses

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

Agency Subsidy

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

Capital Leasing Expenses

Transit agencies must report operating and capital expenses they incur to provide transit service. When an agency contracts with a seller to provide service, the agency typically incurs capital leasing costs. Capital leasing costs are the expenses that the seller charges the buyer for the use of its capital assets, whether they are owned or leased by the seller.

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

Contractors or sellers of service charge the buyer for future vehicle replacement. Therefore, even if a contractor's vehicles are fully depreciated, agencies should continue to incur capital leasing expenses.

For vanpool programs, the vanpool fare includes the capital leasing costs. The buyer of service must report this expense under capital leasing, even if its accounting system does not process the charge. For more information on vanpool requirements, please see the "Financial Data Requirements" section of this manual.

Direct Payment

Direct payment is the amount paid by the buyer directly to the seller during the reporting period. If the seller retains some or all fare revenues, the buyer does not include fare revenues in the direct payment.

Contract Cost

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

Other Costs Incurred by the Buyer

In most contracts, the sellers will incur the bulk of the expenses because they are responsible for vehicle operations and maintenance. However, the buyer also incurs costs that vary depending on the terms of the contract. All contracts require some oversight by the buyer to ensure that the terms of the contract are being met and to support payments to the seller. Examples of these costs incurred by the buyer include labor and office space costs for employees providing contractual oversight. See USOA 6.5, “Other Costs Incurred by the Buyer,” for additional information.

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

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

Other Operating Expenses Incurred by the Buyer

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

Other Reconciling Item Expenses Incurred by the Buyer

Agencies must report costs that are classified as Reconciling Items (e.g., leasing costs or interest costs) in this category.

Competitively Bid vs. Negotiated Agreements

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

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

Agencies must report a contract as competitively bid if the contract was competitively procured and later negotiated during subsequent option years. Negotiated agreements do not meet FTA definition of a full and open competition. Agencies must take care to describe the nature of the contract.

Typically, agencies that contract with other public agencies enter into a negotiated agreement, and agencies that contract with a private company enter into a competitively bid contract.

For more information on Federal requirements for procurements, please see FTA Circular 4220.1F, Chapter VI, Part 3, “Methods of Procurement.”

Subsidy Contract Type

Indian tribes reporting to NTD may contribute a fixed annual contribution to a local transit provider in order to extend service in to the Tribal Statistical Area. As this type of agreement does not meet the reporting requirements for Purchased Transportation, NTD defines this contribution as a "subsidy" contract type for reporting purposes on the B-30 form. FTA uses these data in the §5311 Tribal Transit Program funding formula.

FINANCIAL DATA REQUIREMENTS

What to Report

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

How to Record and Report Financial Accounts

A summary of financial requirements including the Uniform Systems of Accounts.

Funding Sources

An explanation of different funding sources, including directly generated, local, state, and Federal funds.

What to Report

Transit agencies must report financial information on an annual basis using accrual accounting and the USOA.

The NTD defines revenues as the total amount of money earned during a transit agency's fiscal year. Full Reporters must report data for total revenues earned during the fiscal year. Reduced and Rural Reporting transit agencies only report the money that they spend during the fiscal year.

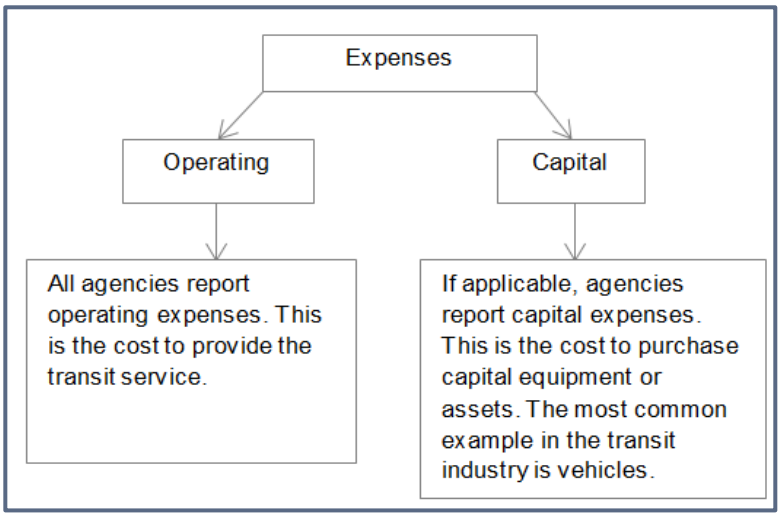


Exhibit 16: Expense Types

The NTD separates expenses into two major categories: operating and capital. Operating expenses are expenses that a transit agency incurs during day-to-day operations. Capital expenses are the expenses that are related to purchasing a capital asset or making an improvement to a capital asset that materially increases the value or useful life. Capital expenses include the acquisition cost of capital assets, including the cost to put it in place. The NTD defines capital as an asset having a useful life of more than one year. See USOA 3.0, "Capital Expenses," for additional information on capital expenses.

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

Typically, transit agencies receive Federal, state, and local funding. When agencies apply for these funds, the applicable government entity approves the application and makes a funding commitment for a total amount of funding. There can be a difference between the amount of funds that the Federal, state, or local government commits, and the amount of funding that a transit agency obligates or spends during the fiscal year. Transit agencies must report the amount of funds spent during the year as revenues earned, not the amount of funds that have been committed to them.

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

Exhibit 17: How to Report Grant Funds

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

Solution: The transit agency reports the $200,000 it spent during the fiscal year.

Fully Allocated Costs

Transit agencies must report the full costs associated with transit service. In some cases, this is straightforward: an agency that paid for the full cost itself and did not perform any non-transit-related activities simply reports all the costs that it incurred during the fiscal year.

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

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

Costs incurred by the city government in the normal course of business not specific to the transit department are not included in NTD. For example, the transit department in our previous example may benefit from the presence of the local police force. But unless the city government specifically charges the transit department for the use of the police, the reporter does not report this cost.

How to Record and Report Financial Accounts

Transit agencies must report financial data in a uniform manner in conformance with accrual accounting and the Uniform System of Accounts.

Under accrual accounting:

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

Allocating Costs

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

To fully report operating expenses, agencies should

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

Direct vs. Shared Costs

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

Direct Costs are costs that are directly identifiable to one or more mode and TOS of transit service.

- Direct costs that are directly identifiable to one mode or TOS include operator salaries and wages (and associated fringe benefits for operators that directly support one mode), other salaries and wages (for staff that directly support one mode), materials and supplies (that are unique to a specific mode), and propulsion power (that is associated with a specific mode).

- Direct costs that are directly identifiable to one or more modes must be attributed and charged to the specific mode within a transit agency's accounting system at the time work was performed. For instance, a transit agency may employ vehicle maintenance staff to repair demand response (DR) and bus (MB). The agency has an accounting system that allows its employees to assign their hours directly to a specific mode (e.g., DR, MB). The accounting system enables the maintenance staff employees to directly attribute and charge to each mode; therefore, the salary and wages for the maintenance staff are direct costs that are identifiable to the two modes.

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

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

Common allocation variables include, but are not limited to:

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

Agencies must use knowledge of their own organization structure to select allocation variables that make the most sense for their agency and apply them consistently.

Agencies should consider the following factors to determine the appropriate cost assignment strategy:

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

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

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

Once the agencies determine the shared costs, the agencies must group the shared costs into cost pools based on how costs are consumed. Cost pools are groups of costs that are consumed in a similar manner. After grouping the costs into cost pools, agencies use allocation variables that best represent the driver of costs in each pool to allocate the costs to the modes.

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

- Addition/reduction of modes of service
- Merger with another agency
- Adoption of a new chart of accounts
- Restructure of the agency's organization

- Change in the nature of the transit agency's operations
- Major initiatives that would affect mode or function's usage of costs
- Transition from directly operated to purchased transportation or vice versa

Unless an agency experiences one of the major changes listed above, it should apply its cost allocation model consistently each year. FTA recommends that each reporting agency document its cost allocation model to facilitate consistent application.

Exhibit 18: Tracing vs. Allocating Shared Costs

Example: The Coaster Transit Agency (Coaster) directly operates three modes: bus (MB), demand response (DR), and commuter bus (CB). DR has its own operations, vehicle maintenance, and facility maintenance departments. The MB and CB modes share a central vehicle and facility maintenance department between the two modes, and employees use job order records to track their hours spent supporting each mode. Coaster also has a General Administration Division that supports all modes. What are Coaster's direct costs, shared costs that should be traced, and shared costs that need to be allocated?

Solution:

- Direct costs: The vehicle maintenance and facility maintenance departments, which exclusively support DR, are direct costs assigned to DR. The labor expenses for operators and other employees who solely support the operation of each mode are direct costs to the respective mode.
- Shared costs that are traced: The labor expenses of the central maintenance staff are traced to the MB and CB modes because the staff can track their hours spent supporting each mode using job order records and report them to Coaster's cost accountant.
- Shared costs that are allocated: The General Administration Division's expenses are allocated to all three modes because the personnel in this department do not track their time across the modes.

Exhibit 19: Allocating Indirect Expenses: Purchased Transportation Shared Costs

Example: This example illustrates how Power Transit Agency (Power) determines its cost allocation variables and performs the mathematical steps to allocate its shared costs to the modes.

Step 1: Determine Cost Allocation Variables

First, Power reviews its list of shared expenses and groups the costs into the following three cost pools:

- ***Service Consumed*** *includes costs associated with the level of consumption of service by each mode (e.g., public liability insurance and ticketing).*
- ***Financial Size*** *includes costs associated with the size and complexity of each mode's financial operations (e.g., procurement costs, finance and accounting salaries, and wages).*
- ***Organization Size*** *includes costs associated with the size and resources consumed by each mode's employees (e.g., human resources and training).*

Power determines to use the following allocation variables for each cost pool:

Cost Pool	Allocation Variable
Service Consumed	Ridership
Financial Size	Direct Cost
Organization Size	Employee Hours Worked

Step 2: Calculate Total Costs Assigned to Each Allocation Variable

Power aligns each of its shared expenses in its chart of accounts to the cost pool/allocation variables determined above.

Power determines the total expenses associated with each allocation variable. Some important considerations include:

- *Power compiles data at the end of a reporting period (e.g., annually or quarterly). The agency uses the same period to determine the allocation variable and the total shared costs to be allocated.*
- *Power includes all costs, regardless of whether or not the agency is required to pay out the expenses and regardless of the source of the funds that were used to pay the expenses. For example, a transit system*

that operates as a division of a local government includes the value of the buildings it uses (even if it does not pay rent) or resources provided by the local government (e.g., legal services and personnel administration). Additionally, a transit agency that operates the vanpool mode of transit includes the associated costs, even if the drivers and riders are paying out-of-pocket and the transit agency does not pay for the expense.

Step 3: Calculate Percentage of Allocation Variable Value for Each Mode

During this step, Power calculates the percentage of the total allocation variable value belonging to each mode.

First, Power collects the total ridership, direct costs, and employee hours worked for each of the modes (i.e., ferryboat, bus, and demand response).

Allocation Variable	Agency Total	Ferryboat	Bus	Demand Response
Ridership	10,000,000	6,000,000	3,800,000	200,000
Direct Cost	$20,000,000	$10,000,000	$9,900,000	$100,000
Employee Hours Worked	2,000,000	1,000,000	900,000	100,000

Then, Power divides each mode's allocation variable value by the total allocation variable in the respective cost pool to determine the percentage of total variable value attributable to each mode.

Allocation Variable	Agency Total	Ferryboat	Bus	Demand Response
Ridership	10,000,000	6,000,000	3,800,000	200,000
% of Total	***100%***	***60.0%***	***38.0%***	***2.0%***
Direct Cost	$20,000,000	$10,000,000	$9,900,000	$100,000
% of Total	***100%***	***50%***	***49.5%***	***0.5%***
Employee Hours Worked	2,000,000	1,000,000	900,000	100,000
% of Total	***100%***	***50.0%***	***45.0%***	***5.0%***

Step 4: Apply Costs to Each Mode

In this step, Power multiplies each of the shared costs by the percentages found in Step 3 to allocate shared costs to each mode. The agency allocates shared costs separately, by multiplying each shared cost by the percentages in Step 3.

First, Power allocates the shared costs to FB mode: 60% of the costs that are in the ridership pool, 50% of the costs that are in the direct cost pool, and 50% of the costs that are in the employee hours worked pool. The same steps are performed for Bus and Demand Response.

Step 5: Add the Allocated Costs

The total cost reported in the NTD is equal to the direct costs plus allocated shared costs.

See USOA Appendix A, "Cost Allocation Handbook," for additional guidance and examples of cost allocation.

Pass-through Funds

Pass-through funds are funds that a transit agency receives from a government entity and gives to another transit agency. These funds are not part of the designated recipient's transit service. The designated recipient does not use any of the funding and provides it to another public agency on behalf of the government entity.

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

Transportation Development Credits

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

Funding Sources

Transit agencies must report operating and capital expenses based on the source of funds. The NTD identifies the following funding source categories:

- Passenger Fares
- Other Directly Generated Funds
- Revenues Accrued through a PT Agreement
- Non-Federal Funds
- Federal Government Sources of Funds

Passenger Fares

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

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

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

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

Passenger fares include Passenger-Paid Fares (4111) and Organization-Paid Fares (4112). Passenger fares do not include subsidies (e.g., subsidies from private organizations or subsidies from other sectors of operations), which are provided to support the general provision of transit service. Passenger fares also do not include fare assistance from other entities, such as governments, to provide a reduced fare or free fare for a general class of users (e.g., senior citizens, students). The agency reports subsidies and fare assistance in the appropriate private, state, local, or Federal Government sources of funds.

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

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

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

- State and local government fares
- Reduced fare reimbursements
- Special route guarantees
- Other special contract transit fares

Transit agencies must report fares paid in part or in whole by an organization for an affiliated, specific group of individuals as passenger fares (e.g., a university). A university may pay a transit agency so that students can ride fare-free. The transit agency must report such a payment from a university as organization-paid passenger fares.

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

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

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

Ferryboat

Ferryboat fares include revenues earned from walk-on pedestrians, bicyclists, and public transportation vehicles passenger fares. For vehicles, report passenger fares for each occupant of the vehicle, including the driver. However, vehicle and bicycle ferriage fees are not included in passenger-paid fares but are reported in Other Directly Generated Funds.

Vanpool

For publicly sponsored vanpool (VP) services, passenger fares have unique provisions. For VP services, passenger fares include all fees and costs paid by the passengers. These costs often include fuel costs, maintenance expenses, lease payments, tolls and other out-of-pocket costs.

Allocating Fare Revenues

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

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

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

- Unlinked passenger trips
- Passenger miles traveled
- Operating expenses

Other Directly Generated Funds

Agencies may earn funds from other transit-related services. The following describes the common sources of Other Directly Generated Funds:

- Concessions (station concessions and vehicle concessions), advertising revenues, or fare-evasion fines;
- Contract revenues (reimbursement by any organization, government, agency, or company, based on a formal contractual agreement with the transit service operator for trips provided to a specific passenger or group of passengers where the original revenue source is not known);
- Donations (typically awarded in lump sum amounts and may come from local charity foundations, fundraising events, or individual donors; if there is a donation-based passenger fare system, and passengers make these donations on board a vehicle or at the farebox, the agency reports these funds under passenger fares rather than donations);
- Investment earnings, interest income, rentals of revenue vehicles to other operators, sale of fuel; and
- Sale of assets in excess of the asset's book value.

Agencies may sell vehicles, buildings and scrap throughout the fiscal year. In these cases, agencies record gains from sales as Other Directly Generated revenue. Transit

agencies should not report an accounting loss from a sale because no money was received.

Sales and Disposals of Assets include, but are not limited to: sales of equipment, buildings, real estate and other property. If an asset is sold for an amount higher than its book value (cost less accumulated depreciation), the agency records the difference between the sale price and book value as a gain. See USOA 2.6.3, “Sales and Disposals of Assets,” for additional information.

Revenues Accrued through a Purchased Transportation Agreement

Sellers of PT service must report the funds they spend from revenues accrued through purchased transportation.

Non-Federal Funding Sources

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

Local and State Funds

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

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

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

Local sources may provide funding from:

- General revenues of the government entity
- Dedicated transit funds

- Other funds
- Extraordinary and special items

State sources may provide funding from:

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

Dedicated Funds from Local Sources

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

Other Funds from Local Sources

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

- Vehicle licensing and registration fees
- Communications access fees, surcharges, and taxes

State Transportation Fund

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

Federal Government Sources

Transit agencies typically receive Federal funds on a cost-reimbursement basis.

Transit agencies must report funds by grant. The following section explains common grants for transit assistance. Agencies may receive other FTA funds that the NTD does not define below. Additionally, agencies may receive funding from other Federal sources. Transit agencies must report those funds as “Other Federal Funds” or “Funds Received

from Other USDOT Grant Programs", depending on the source. Transit agencies must take special care to report funds by their original source.

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

FTA Funds

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

- FTA Urbanized Area Formula Program (§5307)
- FTA Formula Grants for Rural Areas (§5311)
- FTA Capital Program (§5309)
- FTA State of Good Repair (§5337)
- FTA Bus and Bus Facilities (§5339)
- FTA Metropolitan Planning (§5303)
- FTA Clean Fuels Program (§5308)
- FTA Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (§5310)
- FTA Job Access and Reverse Commute Formula Program (§5316)
- FTA New Freedom Program (§5317)
- FTA Alternative Transportation in Parks and Public Lands (§5320)

FTA Capital Program (§5309)

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

FTA State of Good Repair Program (§5337)

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

A fixed guideway or high intensity bus segment is eligible for the State of Good Repair Program after a transit agency operates over the segment and reports it to the NTD for seven Federal fiscal years (FFY). For example, if a transit agency operates over and reports the segment by October 1, 2009, the segment is eligible for the State of Good Repair Program for the 2017 FFY, which begins October 1, 2016.

FTA Bus and Bus Facilities Program (§5339)

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

FTA Urbanized Area Formula Program (§5307)

Transit agencies may use §5307 funding for

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

Section 5307 funds include flexible funding programs. For example, the Federal Highway Administration (FHWA) of the U.S. Department of Transportation transfers funds to §5307 under the flexible funding provision from various programs, including

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

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

FTA Metropolitan Planning (§5303)

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

FTA Clean Fuels Program (§5308)

Congress discontinued this program in the Moving Ahead for Progress in the 21st Century Act (MAP-21) legislation.

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

The program assisted transit agencies in purchasing low-emission buses and related equipment, constructing alternative fueling facilities, modifying existing garage facilities to accommodate clean fuel vehicles, and assisting in the utilization of biodiesel fuel.

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

Section 5310 is a formula program that provides capital assistance to state and local governments and private nonprofit groups to meet the transportation needs of elderly individuals and individuals with disabilities. States (or state-designated agencies) administer the §5310 program.

States allocate funds to operators of locally developed human service transportation coordination plans, including private nonprofit organizations and public agencies.

MAP-21 consolidated §5310 funds into the §5311 and §5307 programs through the MAP-21 legislation.

FTA Formula Grants for Rural Areas (§5311)

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

- Capital projects
- Planning
- Operating assistance

For questions regarding urbanized and rural areas, please see the "Service Area" subsection in "Basic Agency Information Requirements: Demographic Data."

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

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

FTA §5311(j) Tribal Transit Program

FTA dedicates a portion of the §5311 program funds to the TTP. Federally recognized tribes may use TTP funds to assist with operating, planning, and capital needs. FTA apportions these funds based on three tiers. For more information on TTP statutory tiers, please refer to the TTP section in the introduction of this manual.

FTA §5311(f) Intercity Bus Program

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

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

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

Congress discontinued this grant in the MAP-21 legislation.

Section 5316 was a formula program for states and designated recipients. Section 5316 supported the development and maintenance of job access projects that transported welfare and eligible low-income individuals to jobs and activities related to their employment. Additionally, §5316 provided assistance to reverse commute projects that transported residents of urbanized and rural areas to suburban employment opportunities. MAP-21 consolidated §5316 funds into the §5311 and §5307 programs.

FTA New Freedom Program (§5317)

MAP-21 consolidated §5317 funds into the §5311 and §5307 programs.

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

Transit agencies use §5317 funds for

- Capital projects
- Operating assistance
- Planning

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

Congress discontinued this grant in the MAP-21 legislation.

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

SERVICE DATA REQUIREMENTS

Revenue Service

An overview of the data associated with service that is scheduled and operated by transit agencies.

Service Data for Intercity Bus Subrecipients

A summary of data points required by State DOTs for Intercity Bus Subrecipients.

Non-Reportable Service

Delineation of transit activities that are not reportable to NTD by Reduced Reporters.

Revenue Service

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

Agencies that provide transit service report revenue service data, including

- Vehicle revenue hours (VRH)
- Vehicle revenue miles (VRM)
- Unlinked passenger trips (UPT)
- Vehicles Operated in Annual Maximum Service (VOMS)
- For agencies that operate Vanpools, there may be times when passengers fail to report data for VRM and VRH for certain trips. In these cases, please contact your NTD analyst.

Deviated Fixed Route

Deviated fixed route services operate buses along a fixed route, but the buses may depart from the route to go to a specific location. This may include traveling to residences, employment locations, schools, and shopping areas. The bus then returns to the route and continues to provide regular service. Buses usually travel up to three-quarters of a mile away from the route to comply with the ADA requirements.

Agencies must report all deviated fixed route services as MB.

Point Deviation

Point deviation services do not follow a specific route. Instead, the drivers stop at bus stops at scheduled times. The buses then travel to the necessary destinations until the next scheduled bus stop. Agencies also use this type of service to meet the ADA requirements.

Incidental Transit Service

Transit agencies provide incidental transit service, such as taxicabs or other vehicles, during times when existing transit services cannot meet passenger demand. These

occurrences are infrequent; thus, the NTD refers to the alternate transit service as "incidental" to the regular mode.

Transit agencies may provide incidental transit service for

- Service interruptions (e.g., vehicle breakdown) when a replacement vehicle is not available. A taxicab or an agency van might be used for this incidental service;
- Demand Response overflow service using taxis.

Transit agencies must report data associated with incidental transit service on the NTD Annual Report. Agencies must collect this data using the same reporting requirements as regular public transit services.

Vehicle Revenue Miles and Vehicle Revenue Hours

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

- Running time
- Layover/recovery time

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

Usually, agencies schedule layover/recovery time at the end of each trip. Layover time typically ranges from 10 to 20 percent of the running time. Transit agencies use this time to provide the operator a break or to give the operator an opportunity to get service back on schedule if it was running late.

VRM and VRH exclude the miles and hours related to

- Deadhead time
- Operator training
- Maintenance testing

The exhibits below provide common examples to show what activities agencies should include under revenue miles and hours.

Exhibit 20: Miles and Hours for Bus (MB, CB, RB) Services

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

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

For Demand Response (DR) and Vanpool (VP) service, the NTD uses a different definition of revenue service. For these modes, revenue time includes all travel time from the point of the first passenger pick-up to the last passenger drop-off, as long as the vehicle does not return to the dispatching point.

Exhibit 21: Miles and Hours for Demand Response Services

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

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

Unlinked Passenger Trips

Unlinked Passenger Trips (UPT) is the number of boardings on public transportation vehicles during the fiscal year. Transit agencies must count passengers each time they board vehicles, no matter how many vehicles they use to travel from their origin to their destination. If a transit vehicle changes routes while passengers are onboard (interlining), transit agencies should not recount the passengers.

For demand response (DR) and demand response-taxi (DT) modes, transit agencies must include personal care attendants and companions in UPT counts as long as they are not employees of the transit agency. This includes attendants and companions that ride fare free.

For vanpool (VP) service, agencies must report the driver as a passenger and include the driver in UPT counts. In almost all cases, the vanpool driver is unpaid and is traveling for personal reasons (e.g., work commuting, shopping).

For ferryboat modes (FB), the NTD has specific reporting rules when other transportation modes utilize the FB service. These other transportation modes may be public transit modes such as VP, or they may be private vehicles, such as automobiles. Transit agencies must report UPT for each vehicle occupant of these other transportation modes (including the driver), whether the other transportation mode is public or private.

Sponsored Service

Sponsored service is paid in whole or in part by a third party who, in many cases, handles trip arrangements. Common sponsored services include

- Medicaid
- Meals-On-Wheels
- Head Start
- The Arc of the United States
- Shelter workshops
- Independent living centers

The NTD considers these services as public transportation if they are part of a coordinated human services transportation plan. Local areas develop coordinated plans to identify transportation needs and assist individuals with disabilities, older adults, and people with low incomes. Transit agencies must include sponsored UPT in their total UPT.

Vehicles Operated in Annual Maximum Service

Vehicles Operated in Annual Maximum Service (VOMS) is the number of revenue vehicles an agency operates to meet the annual maximum service requirement. Agencies count their annual VOMS during the peak season of the year on the busiest day that they provide service. In most cases, this is the number of scheduled vehicles because most transit agencies have enough vehicles to operate the scheduled service. VOMS excludes atypical days or one-time special events for non-demand response modes.

Agencies should not report VOMS as the number of vehicles available to provide service or the total number of vehicles in the agency's inventory, unless the agency utilizes all of these vehicles simultaneously and does not retain spares during peak service. Please note that rural subrecipients must include volunteer vehicles in their VOMS count.

Exhibit 22: VOMS

Non-Rail Modes	Demand Response, Demand Response-Taxi, and Vanpool	All other modes
VOMS	The largest number of vehicles in revenue service at any one time during the reporting year (includes atypical service).	The largest number of operated (usually scheduled) revenue vehicles in service at any one time during the reporting year (excludes atypical service).

Service Data for Intercity Bus Subrecipients

Subrecipients of §5311(f) funding include only VRM and UPT in their service data counts. These data points should be specific to the State under which they file an NTD report.

If an Intercity Bus subrecipient expends §5311(f) funds for planning activities or capital projects (intercity bus shelters, joint-use stops and depots), and are not expended for operations (operating grants through purchase-of-service agreements, user-side subsidies, and demonstration projects), the subrecipient would not report any Vehicle Revenue Mile or Unlinked Passenger Trip data in their NTD report.

§5311 Intercity Bus Vehicle Revenue Miles

Section 5311 VRM for Intercity Bus service includes the total miles for the reporting period that all vehicles travel in §5311 revenue service. If a route is only partially subsidized by the §5311 funds, report all the VRM for that route—it is not necessary to track or allocate service for a partial subsidy of the route.

§5311 Intercity Bus Unlinked Passenger Trips

Section 5311 annual UPT includes the total ridership for the reporting period that all vehicles travel in §5311 service. If a route is only partially subsidized by the §5311 funds, report all the UPT for that route—it is not necessary to track or allocate service for a partial subsidy of the route.

Non-Reportable Service

Agencies must exclude service data associated with non-reportable transit activity.

Deadhead

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

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

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

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

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

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

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

Charter Service

Transit agencies may provide charter service to private clients. The client defines this service; the vehicle does not operate over a transit route on a regular schedule and it is not available to the public.

Charter service does not meet the definition of public transportation. Therefore, transit agencies must exclude charter service from their revenue service data.

School Bus Service

School bus service is not open to the public. Instead, the service serves students exclusively. Transit agencies may not report school bus service data to the NTD.

School bus service does not include additional trips, called school trippers, that a transit agency may operate on an existing route to meet the daily or seasonal demands of traveling students. Agencies should report school trippers as part of revenue service.

SAFETY DATA REQUIREMENTS

Agencies must report Safety and Security data as part of the NTD report. Full Reporters must submit monthly Safety and Security data to the NTD through a separate report package. For more information on full safety and security reporting, please refer to the 2017 NTD Safety & Security Reporting Manual.

Reportable Events

Transit agencies reporting as Rural Reporters and Reduced Reporters must report total annual Reportable Events, as well as the total number of Fatalities and Injuries. The NTD defines a reportable event as an event occurring on transit right-of-way, in a transit revenue facility, in a transit maintenance facility, or involving a transit revenue vehicle that meets the following NTD reporting thresholds for non-rail modes:

- A fatality (including suicide) 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 revenue vehicles that require towing away from the scene for a transit roadway vehicle or other non-transit roadway vehicle
- An evacuation of a transit facility or vehicle for life safety reasons.

Reportable Events include either planned or unplanned events. A reportable event does not include occupational safety events occurring in administrative buildings. Agencies may not report illnesses that require transport away from the scene for medical attention if the illness is unrelated to a Safety Event.

Exhibit 23: Reportable Events

Scenario	Solution
A transit vehicle overturns in inclement weather. Two people are transported away from the scene in an ambulance to seek medical attention.	The agency would report 1 Reportable Event with 2 Injuries.

Scenario	Solution
A transit bus strikes a motor vehicle from behind. One passenger visits the doctor the following day and must be treated for injuries sustained during the collision. Total resulting property damage is $18,000 and no vehicles are towed.	The passenger did not have to be transported from the scene of the collision, and the damage threshold did not exceed $25,000. This does not qualify as a Reportable Event to NTD.
A passenger suffers a fatal stroke while riding a transit vehicle.	The fatality did not result from a transit event. This does not qualify as a Reportable Event to NTD.

ASSET INVENTORY DATA REQUIREMENTS

Transit Asset Management Performance Measure Targets

NTD requirements for reporting performance targets and explanation of performance measure calculations for Transit Asset Inventory (TAM) Plans.

Passenger Stations and Maintenance Facilities

NTD requirements for reporting information on buildings.

Revenue Vehicle Inventory

An overview of the data the NTD collects on revenue vehicle inventory and performance.

Service Vehicle Inventory

An overview of the data the NTD collects on service vehicle inventory and performance.

Transit Asset Management Performance Measure Targets

Beginning in Report Year 2018, transit agencies are required to report FY19 performance targets to the NTD for assets for which they have capital responsibility. Agencies will be able to report on their progress towards these goals with the FY19 National Transit Database report.

Transit agencies must report performance targets for rolling stock, equipment, and facilities.

Exhibit 24: Transit Asset Management Performance Targets

Category	What to Report
Rolling Stock	Percentage of revenue vehicles within a particular asset class that have met or exceeded their Useful Life Benchmark (ULB) • Report one target for each vehicle type
Equipment	Percentage of service vehicles that have met or exceeded their ULB • Report one target for each vehicle type
Facilities	Percentage of facilities with a condition rating below 3.0 on the FTA Transit Economic Requirements Model (TERM) scale *(1=Poor to 5=Excellent)* • Report one target for each facility type (Maintenance/Administration, Passenger/Parking)

Capital Responsibility

An agency has direct capital responsibility for an asset if any of the following are true:

1. The agency owns the asset,
2. The agency jointly owns the asset with another entity, or
3. The agency is responsible for replacing, overhauling, refurbishing, or conducting major repairs on an asset, or the cost of those activities is itemized as a capital line item in the agency's budget.

Performing minimal preventive maintenance work on an asset, like cleaning, does not in itself indicate direct capital responsibility for the asset. An agency must have direct capital responsibility or management or oversight responsibilities for the line item project.

Shared Capital Responsibility

Transit agencies that share capital responsibility with another agency must report the amount of capital responsibility for each facility shared. Both agencies that share the capital responsibility will report the condition assessment for the asset. The agencies must determine their roles in conducting the assessment.

Performance Target Categories

Rolling Stock

Rolling Stock performance targets should be set based on the percent of revenue vehicles that have met or exceeded their Useful Life Benchmark. For each vehicle type reported across all modes, transit agencies must set an individual target.

Equipment

Equipment performance targets should be set based on the percent of service vehicles that have met or exceeded their Useful Life Benchmark. Transit agencies must set a target for each applicable vehicle type:

- Automobiles,
- Trucks and Other Rubber Tire Vehicles, and
- Steel Wheel Vehicles

Please note, the Equipment category for performance targets does not include equipment that agencies own or use outside of service vehicles.

Facility

Facility performance targets should be set based on the percent of facilities that are rated below 3 on the condition scale. Please reference the TERM scale for more information.

Agency Tiers

Transit agencies are broken down into two tiers (Tier I and Tier II) that determine the reporting of performance targets.

Exhibit 25: Agency Tiers

Tier I	Tier II
Agencies must meet one of the following criteria: • Operates Rail • ≥ 101 vehicles across all fixed route modes • ≥ 101 vehicles in one non-fixed route mode	Agencies must meet one of the following criteria: • Subrecipient of 5311 Funds • American Indian tribe • ≤ 100 vehicles across all fixed route modes • ≤ 100 vehicles in one non-fixed route mode

Tier I Agencies

Tier I agencies are transit agencies that:

- Own, operate, or manage 101 vehicles or more in maximum service across all non-rail, fixed route modes or in any one non-fixed route mode.
- Own, operate, or manage rail modes.

Tier I agencies are required to develop their own TAM Plan and report their own performance targets directly to the NTD.

Tier II Agencies

Tier II agencies are transit agencies that:

- Own, operate, or manage less than 101 vehicles in maximum service across all non-rail fixed route modes or in any one non-fixed route mode.
- Any subrecipients under the §5311 Rural Area Formula Program, or any American Indian tribe.

Tier II agencies may participate in a group plan sponsor's TAM plan, in which the group plan sponsor will report the performance targets for all participants in the group. Tier II agencies may only participate in one group plan sponsor's TAM Plan. Any Tier II agency that chooses to opt out of a group plan sponsor's plan, must develop their own TAM plan, or participate in another group TAM Plan.

Narrative Report

Beginning in Report Year 2019, agencies will be required to upload a narrative report to the NTD that outlines performance targets and their progress towards their targets. This narrative may include any changes in transit system conditions that may affect progress towards targets.

Group Plan Sponsors

Tier II agencies may participate in a Group TAM Plan that is coordinated by a group plan sponsor. Group plan sponsors must be a designated or direct recipient of Chapter 53 funds. In many cases, State DOTs will serve as group plan sponsors for their subrecipients. MPOs may also be considered group plan sponsors.

Tier II agencies must receive Chapter 53 funds directly or indirectly through their chosen group plan sponsor. American Indian tribes have the option to select a sponsor that they do not receive funds from.

Existing NTD Reporters must designate their group plan sponsor, if reporting as a Tier II agency. The agency will be prompted to declare and confirm their group plan sponsor every four years, following the TAM reporting cycle. Any new reporters that are required to report to the NTD per TAM legislation, must be added by their designated group plan sponsor.

Passenger Stations and Maintenance Facilities

Transit agencies report data on

- The number of passenger stations, both accessible and non-accessible, in accordance with the ADA;
- The number of elevators and escalators within passenger stations; and
- The number of maintenance facilities by size and ownership categories.

Transit agencies reporting this information must separate data by each mode and type of service (both DO and PT services).

Station Criteria

Passenger stations are significant structures with a separate right-of-way (ROW). Therefore, a street stop or passenger shelter does not constitute a passenger station.

The following are passenger stations:

- All MB, RB, CB, or TB passenger facilities in a separate ROW that have an enclosed structure (building) for passengers for items such as ticketing, information, restrooms, and concessions.
- All transportation, transit or transfer centers, park-and-ride facilities, and transit malls if they have an enclosed structure (building) for passengers for items such as ticketing, information, restrooms, concessions, and telephones.

When MB, RB, CB, or TB service is operated in mixed traffic, a stop on a street or in a median is not a station if the stop does not have a separate, enclosed building. Open shelters, canopies, lighting, signage, or ramps for accessibility alone are not enough to establish a passenger station.

Exhibit 26: Passenger Stations

This is an enclosed building in a separate ROW. The NTD classifies this as a passenger station.

This is a shelter for service operating in mixed traffic. This is not a passenger station.

Passenger Stations – Urban Reporters

Transit agencies report passenger station information for fixed route, fixed schedule services (bus modes, trolleybus, ferryboat, and aerial tramway). Each agency must report data for all passenger stations that the agency uses, even if the agency does not own the stations.

Exhibit 27: Reporting Passenger Stations

Example: Coaster Transit Agency provides bus (MB) service to a ferryboat (FB) passenger station that Surf Transportation Authority owns. How should Coaster report the passenger station?

Solution: Coaster should report 1 passenger station while Surf Transportation Authority also reports 1 passenger station. Stations are reported by use, not ownership.

Transit agencies must indicate if passenger stations are ADA-accessible or non-ADA accessible and the number of multimodal stations.

Americans with Disabilities Act of 1990 Accessible Stations

ADA-accessible stations do not have physical barriers that prevent or restrict access by individuals with disabilities, including individuals who use wheelchairs. Transit agencies must identify accessible stations.

Non-ADA Accessible Stations

Non-accessible stations do not provide easy access (i.e., do not meet accessibility requirements of physical barriers, signage, and other aids) to enable individuals with disabilities, including individuals who use wheelchairs, to use public transit.

Multimodal Passenger Stations

Agencies must report the total number of passenger stations they use that serve multiple modes. Modes include other transit modes, AMTRAK, airports, water transportation, and intercity bus.

Transit agencies must report a station for each mode and type of service the agency uses the station for, which means, “double counting” of some stations.

Escalators and Elevators

Transit agencies must report the number of escalators and elevators within the passenger stations it uses. Passengers use these to transfer between levels in a station or parking facility. Elevators and escalators exclude moving sidewalks.

Agencies should not report escalators and elevators that are used only for freight, transit staff, or as back-up if passenger escalators and elevators break down.

Maintenance Facilities

Transit agencies report maintenance facilities by

- Type (general purpose or heavy maintenance),
- Ownership (owned or leased); and
- Size (number of revenue vehicles that can be serviced).

Agencies should not report maintenance facilities where third-party vendors perform services, such as a local gasoline service or body shop.

Type

A general-purpose maintenance facility is a garage or building where mechanics perform routine maintenance and repairs. General-purpose maintenance facilities typically serve as operating garages where agencies store and dispatch vehicles for revenue service.

Larger transit agencies may perform engine and other major unit rebuilds. The NTD identifies facilities devoted exclusively to major rebuilds as heavy maintenance facilities.

Some transit agencies use the same facility for both general purpose and heavy maintenance. In these cases, agencies should report facilities they use for both purposes as general-purpose maintenance facilities.

General Purpose Maintenance Facilities

Transit agencies must report general-purpose maintenance facilities by

- Ownership — owned or leased
- Size — the number of revenue vehicles that can be serviced

Heavy Maintenance Facilities

Transit agencies must report heavy maintenance facilities by ownership category. Agencies do not provide data on facility size for heavy maintenance facilities.

Ownership

Transit agencies must identify maintenance facility ownership based on the type of service (DO or PT).

For DO service, transit agencies must report if the facility is publicly owned or privately owned. Transit agencies identify if they own the facility, lease it from another public agency (such as a city highway department), or lease it from a private entity.

For PT service, agencies indicate if there is public or private involvement in the maintenance facility. Agencies must report data if the facility is owned by the service provider (PT contractor), owned by the public agency for the service provider, leased by the public agency for the service provider, or leased by the service provider.

Size

Agencies should report the size of the facility based on the maximum number of revenue vehicles that can be serviced and stored at one time. Size is a measure of the design capacity of the facility, not the number of revenue vehicles currently operated from the facility.

The NTD divides size into three categories based on the number of revenue vehicles that can be serviced:

- Under 200 vehicles
- 200-300 vehicles
- More than 300 vehicles

Exhibit 28: Facility Size

Example: The Coaster Transit Agency (Coaster) operates 175 vehicles and owns a maintenance facility that can store 225 vehicles. What size of general-purpose maintenance facility should it report?

Solution: The Coaster should report a general-purpose maintenance facility that serves 200–300 vehicles.

Shared Facilities

Some transit agencies share facilities between multiple modes or types of service. The most common arrangement is the operation of motor bus and demand response vehicles in a single facility. For reporting purposes, these shared facilities must be allocated among the various modes or types of service using the facility.

Exhibit 29: Shared General-Purpose Maintenance Facilities

Example: The Coaster Transit Agency (Coaster) uses one of its general-purpose maintenance facilities for both bus (MB) and demand response (DR) directly operated (DO) services and the DR purchased transportation (PT) service. How should Coaster report maintenance facilities?

Solution: *The CTA allocates the facility based on vehicles assigned.*

Mode	Vehicles Serviced	Percent of Total	Number of Facilities Reported:
MB/DO	240	82.8%	0.8
DR/DO	30	10.3%	0.1
DR/PT	20	6.9%	0.1
Total	290	100%	1.0

Transit Asset Management Facilities Inventory

Transit agencies are required to report administrative and maintenance facilities, as well as passenger stations used in revenue service. All passenger stations must be reported to the inventory. Agencies would also report a condition assessment for passenger stations for which they have capital replacement responsibility. Agencies are not required to report condition assessments on facilities or stations that are under construction.

Agencies must report an inventory and condition assessment for administrative and maintenance facilities for which they have capital replacement responsibility.

All reportable facilities must provide the following data points:

- Facility Type
- Year Built or Reconstructed as New
- Square Feet or Number of Parking Spaces
  - Agencies should report the best available measurement for the total number of square feet or parking spaces in a passenger or parking facility (or section of a facility).
  - Agencies should use the following criteria to report square footage:

        - Underground Facilities: Report all areas under the roof, including mezzanines, platforms, and track.
        - Multilevel Facilities: Report all platforms and other floor areas under a roof.
        - Elevated Facilities: Report all platform and mezzanine space. Do not include track space.
- Address
    - Agencies may report Latitude and Longitude Coordinates.

Primary, Secondary, and Private Mode

Transit agencies must report a primary mode for each facility. If a facility is utilized by more than one mode, agencies should report secondary modes for each mode that the facility is shared with. For example, if a shared facility hosts revenue vehicles for the operation of bus (MB) and demand response (DR) vehicles, but predominantly handles buses, then classify the facility as a bus (MB) maintenance facility. If a facility is shared with a private mode or non-public transportation service, these should also be reported. Please see the Private Modes table above for definitions.

Facility Types

Each facility must be defined as a specific type. Facilities are broken down into three categories:

- Administrative
- Maintenance
- Passenger/Parking

Subsection of a Larger Facility

A subsection of a larger facility is a section of a facility that varies in age from the rest of the main facility due to significant rebuilding, addition, or retrofitting. Agencies are encouraged to report sections of the facility in multiple entries to more accurately represent its age and function in the inventory. A facility may be reported as several subsections if the age varies throughout. Facilities that are adjacent to one another must be reported separately.

Administrative and Maintenance Facility Type

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

Maintenance facilities are those where routine maintenance and repairs or heavy maintenance or unit rebuilds are conducted. Agencies do not report maintenance facilities where third-party vendors perform services, such as a local gasoline service or body shop.

Exhibit 30: Administrative and Maintenance Facility Types

Administrative or Maintenance Facility Type	Facility Type Description
Maintenance Facility (Service and Inspection)	Maintenance facility where mechanics, machinists and other maintenance personnel perform preventive maintenance, daily service and inspection, and/or corrective maintenance activities on revenue vehicles to keep them in-service. Facilities generally contain maintenance bays, built- in or portable lifts and/or inspection pits, fuel pump islands, fuel storage tanks, bus wash systems, and brake testing lanes. Personnel inspect, repair, or replace some, but not all, vehicle components during the following activities: • Clean interiors • Maintain cameras • Fill/replace fluids and lubricants • Replace filters • Replace/repair tires • Inspect suspensions and brakes • Inspect batteries, wheelchair lifts and ramps

Administrative or Maintenance Facility Type	Facility Type Description
[Maintenance Facility (Service and Inspection) continued]	• Degrease engines • Perform minor body repairs and painting Revenue vehicles may be stored overnight or between being placed into revenue service.
Heavy Maintenance and Overhaul (Backshop)	Maintenance facility where mechanics, machinists and other maintenance personnel perform heavy overhaul and other related rebuilding activities to help revenue vehicles reach their targeted service life. Activities usually occur at mid-life (i.e., mid-point of useful life) to refurbish, overhaul or replace major vehicle components. These components include, but are not limited to, the following: • Engines, transmissions, or axles • Fareboxes, radios, and other electronics • Starters, alternators, and brake system components • Chassis parts and seats • Bearings
General Purpose Maintenance Facility/Depot	Maintenance facility where mechanics and other maintenance department personnel, provide basic service readiness inspection (e.g. tire pressure, oil/fluid levels etc) and light repair (e.g. mirror replacement) or service (e.g. sweeping) on revenue. Revenue vehicles may be stored here overnight or between being placed into revenue service.
Vehicle Washing Facility	Stand-alone building or structure containing vehicle washer equipment.
Vehicle Blow-Down Facility	Stand-alone building or structure containing equipment for cleaning under-floor equipment of rail rolling stock.

Administrative or Maintenance Facility Type	Facility Type Description
Vehicle Fueling Facility	Stand-alone building or structure containing vehicle fuel dispensing equipment.
Vehicle Testing Facility	Maintenance facility used for vehicle acceptance testing (after being received from manufacturer or overhauls or other maintenance activity).
Administrative Office / Sales Office	Facilities and offices which house the executive management and supporting activities for transit operations, with the exception of vehicle maintenance, that could include accounting, finance, engineering, legal, safety, security, customer services, scheduling and planning. These buildings may include customer information or ticket sale offices, which are owned by the transit agency but not part of passenger stations.
Revenue Collection Facility	Facility where revenue collection personnel process electronic and/or cash fare payments. May include revenue counting equipment such as bill counters, coin scanners, and coin sorters. May also include or store the following revenue collection and monitoring equipment: • Cameras and CCTV • Cash box repair areas • Alarm systems • Computerized probe for downloading e-transactions on GFI farebox • Vault compartment

Administrative or Maintenance Facility Type	Facility Type Description
Combined Administrative and Maintenance Facility	Any facility with combined functions of at least one of the administrative facilities listed above and one of the maintenance facilities listed above. If selected, describe specific facility in "Notes" field.
Other	Any administrative or maintenance facility that does not fit into one of the ten categories described above. If selected, describe specific facility.

Passenger and Parking Facility Types

Passenger stations are significant structures with a separate ROW. Therefore, a street stop or passenger shelter does not constitute a passenger station.

The following are passenger stations:

- All bus (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 items such as ticketing, information, restrooms, and concessions
- All transportation, transit or transfer centers, park-and-ride facilities, and transit malls if they have an enclosed structure (building) for passengers for items such as ticketing, information, restrooms, concessions, and telephones
- When CC, LR, SR, MB, RB, CB, or TB service is operated in mixed traffic, a stop on a street or in a median is not a station if the stop does not have a separate, enclosed building. Open shelters, canopies, lighting, signage, or ramps for accessibility alone are not enough to establish a passenger station.

Parking facilities include park & ride lots as well as parking garages. Note that passenger and parking facilities are often collectively referenced as "passenger facilities." Parking facilities are those immediately adjacent to passenger facilities.

Exhibit 31: Passenger and Parking Facility Types

Passenger or Parking Facility Type	Facility Type Description
Bus Transfer Center	Terminal station for several routes or a large mid-route transfer facility where passengers may connect between two or more fixed-route bus services. Terminal may have a single rubber-tire mode, usually motor buses, but may be connection hub for bus, commuter bus, and/or intercity bus services. Transfer centers often have a passenger waiting area (enclosed or non-enclosed), multiple canopies or shelters, lighting, and signage. Some transfer centers have ticket vending machines or staffed ticketing booths.
Elevated Fixed Guideway Station	Station located above grade built on a viaduct, a steel or concrete structure, or on retained fill. Steel and reinforced concrete components in elevated structure can include: • Foundation • Piers • Retaining Walls • Beams • Stringers • Bearing pads • Expansion joints Passenger stations include stairs, elevators, and escalators to reach ticket mezzanines and/or train platforms. Elevated stations may have pedestrian overpasses to allow passengers to cross over the tracks before or after entering the station. Stations may include canopies or shelters, lighting, and signage.
At-Grade Fixed Guideway Station	Station located at street grade along an exclusive grade-separated right-of-way. May include pedestrian overpasses to allow passengers to reach station.

Passenger or Parking Facility Type	Facility Type Description
Underground Fixed Guideway Station	A passenger station typically consisting of a concrete structure built below grade constructed by cut and cover, drill-and-blast, excavated, bored tunnel, or sunken underwater tube. Stations typically include sump pumps, ventilation systems, and lighting systems.
Simple At-Grade Platform Station	Right-of-way leading up to the platform station is generally in mixed traffic. This station type is often served by light rail and street car transit in the U.S. Stops on street or in street or highway medians. May be low-level platforms (serving low-floor vehicles) or raised platforms serving high-floor vehicles. Typically include shelters, canopies, lighting, signage and/or ticket vending machines.
Exclusive Grade-Separated Platform Station	Right- of-way leading up to the platform station is grade separated from automobile traffic. This station type is often served by light rail and street car transit in the U.S. Stops on street or in street or highway. May be low level platforms (serving low-floor vehicles) or raised platforms serving high-floor vehicles. Typically include shelters, canopies, lighting, signage and/or ticket vending machines.
Surface Parking Lot	A lot paved with asphalt, concrete, or permeable materials with parking spaces outlined by paint and other materials for demarcation. Typically include lanes for vehicle circulation and are usually uncovered.
Parking Structure	Single or multi-level parking structure built either underground (typically underneath a building or station), above grade, or both. Characterized by a street level entrance with ramps to access parking spaces below the surface.

Passenger or Parking Facility Type	Facility Type Description
Other	Any passenger or parking facility that does not fit into one of the eight categories described above. If selected, describe specific facility and its functions in the "Notes" field.

Condition Assessment

Transit agencies are required to report a condition assessment for all facilities for which they have capital replacement responsibility. The condition assessment is based on FTA's Transit Economic Requirements Model (TERM) scale. The scale is based on five values for assets.

Exhibit 32: TERM Scale

Rating	Condition	Description
5	Excellent	No visible defects, new or near-new condition, may still be under warranty if applicable.
4	Good	Good condition but no longer new. May have some slightly defective or deteriorated component(s) but is overall functional.
3	Adequate	Moderately deteriorated or defective components but has not exceeded its useful life.
2	Marginal	Defective or deteriorated component(s) in need of replacement; exceeded useful life.
1	Poor	Critically damaged component(s) or in need of immediate repair; well past useful life.

Assets are considered in good repair with a score of 3 or higher. With a score of 2 or lower, assets are not considered to be in the state of good repair backlog.

Primary and Secondary Rating Levels

In the TAM *Facility Performance Measure Reporting Guidebook* section "Condition Assessment Calculation," FTA outlines primary and secondary rating levels to assist in assessing facilities conditions. Primary levels describe large components of a facility, while secondary levels will detail the smaller components that make up the larger

component. Secondary rating levels may assist in determine overall conditions for facilities that have varied conditions for the outlined features.

Examples of primary level features would include:

- Substructure
- Interiors
- Conveyance
- Plumbing

For the primary level, Substructure, secondary levels included may be elements such as:

- Foundations: walls, columns, pilings, etc.
- Basement: materials, insulations, slab, floor underpinnings

For a complete list of primary and secondary levels, please refer to the FTA guidebook.

Equipment in Facilities

Agencies may choose to include equipment in facility condition assessments. If the equipment is integral to the building and is not typically moved from one facility to another, it should be inventoried and assessed as part of the facility. Equipment that is inventoried separately, should not be assessed as part of an agency's facilities. Please note, the Equipment target set for each agency refers to service vehicles only.

TERM Scale Reporting

The TERM scale condition assessments must be reported as integers. The overall ratings must be rounded to the nearest whole value following standard rounding guidelines – if the value is less than .5, the value would be rounded up and if the value is .5 or greater, it would be rounded up.

Facilities condition assessments must be updated every four years at minimum. Beginning in Report Year 2018, agencies must report at least 25% of their facilities condition assessments and continue to report on 25% annually until all condition assessments have been reported in Report Year 2021.

Please refer to the FTA Guidebook for more information on determining TERM scale ratings for facilities.

Shared Capital Responsibility

Transit agencies that share capital responsibility with another agency must report the amount of capital responsibility for each facility shared. Both agencies that share the capital responsibility will report the condition assessment for the asset. The agencies must determine their roles in conducting the assessment.

Exhibit 33: Shared Capital Responsibility

Example: A transit agency owns one maintenance facility for their bus mode (MB) and commuter bus mode (CB) and jointly owns a bus transfer center downtown with another local transit agency. *How should these facilities be reported?*

Solution: The agency would be required to report on both facilities and provide a condition assessment for each since the agency has direct capital responsibility for both the maintenance facility and the bus transfer center, even though it is jointly owned. The primary mode for the maintenance facility and bus transfer center should be determined based on predominant use. The mode that is not the primary mode should be reported as a secondary mode.

Revenue Vehicle Inventory

All transit agencies reporting service data must provide information on revenue vehicles by mode and type of service.

Transit agencies must inventory all revenue vehicles they use to provide public transportation that have not been sold or disposed of at the end of the fiscal year. Vehicles must be reported on the first fiscal year in which they become available for revenue service. This inventory identifies the vehicles in the total fleet and includes all revenue vehicles in the following situations.

- Vehicles in operation (i.e., providing revenue service)
- Vehicles awaiting sale or disposal
- Vehicles out for long-term repair
- Vehicles in storage
- Vehicles retained as part of an FTA-approved emergency contingency plan

Transit agencies report revenue vehicle inventory data by groups or fleets. Agencies should group vehicles into fleets if they are identical in all aspects, including vehicle type, manufacture year, model, and funding source, etc.

Revenue Vehicle Inventory Data – All Reporters

The NTD collects the following data from transit agencies that report revenue vehicle inventory information:

- Agency Fleet Identification
- Vehicle type
- Number of vehicles in total fleet
- Number of active vehicles in fleet
- Dedicated fleet
- Vehicle length
- Seating capacity
- Year of manufacture
- Ownership
- Funding source
- Number of emergency contingency vehicles
- ADA-accessible vehicles
- Useful life benchmark

Agency Fleet Identification

Transit agencies may report unique identifiers for each fleet in their inventory. This may be any characteristic or group identifier the agency uses to distinguish between vehicle fleets.

Vehicle Type

Transit agencies must report the vehicle type for each fleet of vehicles. Examples of vehicle types are:

- Articulated bus
- Over-the-road bus
- Bus
- Cutaway

Some transit agencies operate motor buses that look like trolleybuses. However, these replica trolleys do not share the same characteristics as true trolleybuses, such as drawing electrical power from overhead lines. If an agency operates replica trolleys, it must report the replicas as buses under the Bus (MB) mode.

Number of Vehicles in Total Fleet

Transit agencies must report the number of revenue vehicles in the total fleet at the end of the fiscal year. This total does not include supervisor or support vehicles. Total vehicles include both active and inactive vehicles held at the end of the fiscal year. The NTD allows agencies to report vehicles they sell or dispose of during their fiscal year—transit agencies should indicate they have retired these vehicles.

- Inactive vehicles are not readily available for revenue service. They include vehicles that are:
- In storage
- Retained for emergency contingency purposes
- Out of service for an extended period of time for major repairs
- Awaiting sale or disposal

Active vehicles are the vehicles available to operate in revenue service. Active vehicles include spare vehicles and vehicles temporarily out of service for routine maintenance and minor repairs.

Because the number of active vehicles includes spares, the number of active vehicles is typically greater than the number of vehicles available for annual maximum service.

Number of Active Vehicles in Fleet

Transit agencies must report the number of active vehicles in the fleet at year end. Active vehicles do not include emergency contingency vehicles.

If an agency were holding an entire fleet of vehicles until disposal, the agency would report the number of active vehicles for that fleet as zero.

Dedicated Fleet

The NTD defines dedicated vehicles as vehicles used exclusively for public transit service. Transit agencies that report directly operated service must report all vehicles under dedicated fleets.

In some cases, purchased transportation contractors do not use a dedicated fleet for public transit services. Transit agencies reporting this service must report such vehicles as non-dedicated. Transit agencies report limited data for non-dedicated fleets. Non-Dedicated fleets should encompass a representative sample of the vehicles used to provide the service. For DT modes, spares should not be included in this sample.

Vehicle Length

Transit agencies must report the vehicle length for each fleet of vehicles. The NTD uses feet as the unit of measure.

Seating Capacity

The NTD captures seating capacity for each vehicle fleet. This is the actual number of seats onboard the vehicle, including the driver's seat. Manufacturers generally cite this information in the specification of the vehicle.

Year of Manufacture

Transit agencies must report the year of manufacture for the vehicles. The year of manufacturer is the year that the vehicles were built, not the model year.

Ownership

Transit agencies must indicate what type of entity owns the revenue vehicles and the ownership type. Ownership types include

- Owned outright by a public agency
- Owned outright by a private entity
- True lease by a public agency
- True lease by a private entity
- Lease under a lease purchase agreement by a public agency
- Lease under a lease purchase agreement by a private entity
- Leased or borrowed from related parties by a public agency
- Leased or borrowed from related parties by a private entity

Owned Outright

Owned outright indicates that a public agency or private entity owns the vehicles. Owned outright also includes safe harbor leasing agreements where only the tax title is sold.

True Lease

Under a **true lease** the public agency or private entity does not own the vehicle. Typically, at the end of the lease, the entity leasing the vehicle returns it to the leasing company. When the public agency or private entity returns the leased vehicle, it often enters into a new lease agreement, usually for a new vehicle.

In some cases, true leases include the option to purchase the vehicle at the end of the lease. When the agency buys the vehicle, vehicle ownership becomes **owned outright**.

Public transit agencies generally do not enter into true leases for revenue vehicles. However, should a transit agency enter into a true lease with a private entity for a vanpool program, it should report the arrangement as a true lease. If the agency does not have a true lease, it should report the vehicles as owned outright by a private entity.

Lease Purchase Agreement

Under a **lease purchase agreement,** the public agency or private entity acquires the vehicle by making all lease payments. The public agency or private entity owns the vehicle when it makes all payments, at which the ownership type changes to **owned outright.**

Leased or Borrowed from Related Parties

Leased or borrowed from related parties is an unusual ownership type. Sometimes, another public agency (e.g., a state) owns the vehicles and either leases them or provides them at no cost to the transit agency (e.g., local grantee).

Funding Source

Agencies must indicate the funding source used to purchase or lease vehicles using the following options:

- Urbanized Area Formula Program (§5307)
- Rural Area Formula Program (§5311)
- Special Needs of Elderly Individuals and Individuals with Disabilities Formula Program (§5310)
- Other Federal funds
- Non-Federal public funds
- Non-Federal private funds

ADA-Accessible Vehicles

Agencies must identify active vehicles that meet ADA requirements for accessibility.

Number of Emergency Contingency Vehicles

FTA normally requires that agencies dispose of vehicles when they replace them with FTA-funded vehicles. However, FTA may permit a transit agency to keep the vehicles in

an inactive fleet to be used in the event of natural disasters. Agencies must request FTA approval of an Emergency Contingency Plan for keeping replaced vehicles.

Agencies must report the number of vehicles in an approved FTA Emergency Contingency Plan. They must report the emergency contingency vehicles as an inactive fleet.

Useful Life Benchmark

Useful Life Benchmark (ULB) is the expected lifecycle of a capital asset for a particular transit agency's operating environment, or the acceptable period of use in service for a particular transit agency's operating environment. Agencies must report a useful life benchmark for all fleets for which they have capital replacement responsibility.

FTA has outlined default useful life benchmarks for each vehicle type. Transit agencies that choose to report useful life benchmarks that differ from FTA's default values must submit documentation supporting this decision for approval. See the table below for default ULBs for common vehicle types.

Exhibit 34: Revenue Vehicle Default Useful Life Benchmarks

Vehicle Type	Default ULB (in years)
Articulated Bus (AB)	14
Automated Guideway Vehicle (AG)	31
Automobile (AO)	8
Over-the-road Bus (BR)	14
Bus (Bu)	14
Cutaway Bus (CU)	10
Double Decked Bus (DB)	14
Ferryboat (FB)	42
Minivan (MV)	8
Rubber-tired Vintage Trolley (RT)	14

Vehicle Type	Default ULB (in years)
School Bus (SB)	14
Sports Utility Vehicle (SV)	8
Trolleybus (TB)	13
Aerial Tramway (TR)	12
Van (VN)	8
Vintage Trolley (VT)	58

Transit Agency Capital Responsibility

Transit agencies have direct capital responsibility for assets that they own, jointly own with another entity, or for assets that they are responsible for replacing, overhauling, refurbishing, or conducting major repairs on that asset, or the cost of those activities are itemized as a capital line item in the agency's budget. If the transit agency leases the vehicles but must pay a certain percent annually to eventually own the assets, such as lease-to-own arrangements, the agency should report the asset at the end of the fiscal year.

In the case of leased or borrowed from related parties agreements, the lessee does not have to report ULBs for these assets, as they do not have capital responsibility. It is typically the lessor that would report this condition assessment.

Agencies that have true leases are not required to report ULBs for these revenue vehicles since the agency does not have capital responsibility.

Revenue Vehicle Inventory Data – Additional Urban Reporting Requirements

Urban Reporters that report directly to the NTD must also report:

- Year of rebuild
- Manufacturer
- Model
- Standing capacity
- Total miles on active vehicles
- Average lifetime miles per active vehicle

Year of Rebuild

Transit agencies must report the year of rebuild for the vehicles, if applicable. An agency must report a year of rebuild if it performs work on a vehicle to extend its useful life. For example, an agency may rebuild a bus with a useful life of 12 years to extend its useful life to 17 years.

Under FTA grant rules (FTA Circular 9030.1D), the useful life of a bus can be extended for a minimum of four years by rebuilding, and the useful life of a rail vehicle can be extended for a minimum of 10 years by rebuilding.

If an agency rebuilds a portion of a vehicle fleet that it reports to the NTD, it must separate the fleet. Agencies can only group vehicles into a fleet on the Annual Report if the vehicles are identical.

Manufacturer

Some vehicles may have more than one manufacturer. For example, cutaway vehicles have two manufacturers: the manufacturers of the chassis and the body. Transit agencies must report the final manufacturer of a vehicle fleet. In the following example of a cutaway vehicle, the NTD would require the agency to report the manufacturer of the body.

Model

Transit agencies must report the model name for a vehicle as the model that the vehicle manufacturer provides. The Vehicle Identification Number (VIN) is not the model.

Standing Capacity

Transit agencies must report the standing capacity of the vehicle fleet. This is the maximum number of people that a transit agency allows (by policy) to stand on the vehicle at one time.

If local policy prohibits standing, the agency would report zero for standing capacity. If there is no local policy on the maximum number of standees, the agency should report the rated standing capacity as provided by that vehicle's manufacturer.

Total Miles on Active Vehicles

Agencies must report the total miles each vehicle fleet was driven during the fiscal year. The total miles on active vehicles include:

- Actual vehicle miles (including deadhead and revenue miles)
- The other miles incurred or driven during the reporting period such as mileage from operator training or moving vehicles between and within maintenance facilities/garages.

Average Lifetime Mileage per Active Vehicle

Transit agencies must report the average lifetime miles on its vehicles at the end of the fiscal year.

Average lifetime miles are the average mileage, since the date of manufacture, on active vehicles at fiscal yearend. Average lifetime miles always begin with the original date of manufacture, even if an agency has rebuilt a vehicle.

Exhibit 35: Reporting an Alternate Useful Life Benchmark

Example: A transit agency owns a fleet of three vans used in Demand Response (DR). These vans were manufactured in 2012 and the agency has used all three vans in their service, which consists of long trips on rough terrain. The agency has seen many signs of extreme wear and tear on the vehicles due to the nature of their service and is unsure whether the vehicles' lifecycle will last until 2020. The default useful life benchmark for these vans is 8 years. *How should the agency report the Useful Life Benchmark for these vans?*

Solution: The agency can choose to either report the outlined default useful life benchmark for the vehicles (8 years), or the agency can submit a request to FTA to report a useful life benchmark that is different from the default, 8 years. The agency will need to provide documentation and support for their decision to use a different useful life benchmark.

Service Vehicle Inventory

Transit agencies are required to report data on service vehicles that indirectly deliver transit service for which they have capital replacement responsibility.

Transit agencies report service vehicle inventory data by groups or fleets. Agencies should group vehicles into fleets if they are identical in all aspects, including vehicle type, manufacture year, primary mode, etc.

Service Vehicle Inventory Data

The NTD collects the following data on service vehicles:

- Vehicle Type
- Primary Mode
- Secondary Mode(s)
- Total Vehicles
- Useful Life Benchmark
- Year of Manufacture
- Transit Agency Capital Responsibility
- Estimated Cost
- Year Dollars of Estimated Cost

Vehicle Type

Service Vehicles can be categorized into three vehicle types:

- Automobiles
- Truck and other rubber tired vehicles
- Steel wheel vehicles

Modes

Agencies must report a primary mode for each fleet. If service vehicles are used across multiple modes, the agency must report one mode as the primary and then indicate the secondary modes for each fleet.

Total Vehicles

Transit agencies must report the number of service vehicles in the total fleet at the end of the fiscal year. Total vehicles include both active and inactive vehicles held at the end of the fiscal year. Agencies must retire any service vehicles that are no longer in use.

Useful Life Benchmark

Useful Life Benchmark is the expected lifecycle of a capital asset for a particular transit agency's operating environment, or the acceptable period of use in service for a particular transit agency's operating environment. FTA has outlined default useful life benchmarks for service vehicle types. Transit agencies that choose to report their own useful life

benchmarks that differ from FTA's default values, must submit documentation supporting this decision for approval. See the table below for default ULBs for service vehicle types.

Exhibit 36: Service Vehicle Default Useful Life Benchmarks

Vehicle Type	Default ULB (in years)
Automobile (AO)	8
Other Rubber Tire Vehicles	14
Steel Wheel Vehicles	25

Year of Manufacture

Transit agencies must report the year of manufacture for the vehicles. The year of manufacturer is the year that the vehicles were built, not the model year.

Transit Agency Capital Responsibility

Transit agencies have direct capital responsibility for assets that they own, jointly own with another entity, or for assets that they are responsible for replacing, overhauling, refurbishing, or conducting major repairs on that asset, or the cost of those activities are itemized as a capital line item in the agency's budget. If the transit agency leases the vehicles but must pay a certain percent annually to eventually own the assets, such as lease-to-own arrangements, the agency should report the asset at the end of the fiscal year.

Estimated Cost

For each service vehicle fleet, agencies must report the full cost to replace the fleet. Included in the cost estimate should be "soft costs" such as unallocated contingencies or finance charges. The dollar figure should represent the agency's most recent estimate of the full cost to replace these assets. If no recent cost estimate has been developed, then the agency may report either the original cost of the asset or its insured value.

Year Dollars of Estimated Cost

Agencies are required to report the year corresponding to dollar value reported for estimated cost for each fleet.

Exhibit 37: Service Vehicles Not Owned by the Transit Agency

Example: A transit agency contracts with a local maintenance shop for maintenance for their Demand Response mode (DR). In the case of a service call, the maintenance shop brings their own vehicles out to the site of the broken-down vehicle as part of their agreement. *How should the agency report these service vehicles?*

Solution: The transit agency would not have to report on these service vehicles because they do not have direct capital responsibility for them. Since the service vehicles being used to service the Demand Response mode (DR) vehicles are owned by the local maintenance shop and not the transit agency, they are not reportable.

FEDERAL FUNDING DATA REQUIREMENTS

Purpose of Reporting Federal Funding Data

A summary of the importance of data allocation and its uses.

NTD Serve Rules

An overview of NTD requirements for data allocation.

Reporting Allocation Methods

A summary of the different allocation methods for Federal funding data.

Purpose of Reporting Federal Funding Data

Transit agencies must report data by mode and service type for the urbanized and rural areas they serve. These data are an important part of NTD reporting because they directly affect the amount of funding FTA apportions to each area. FTA uses this information to support the §5307, §5337, §5339, and §5311 formula funding programs.

For more information on formula funding grants, please see "Financial Data Requirements: Funding Sources" in this manual.

NTD Serve Rules

Agencies report annual service data for each mode and type of service they operate. The "Service Data Requirements" section of this manual describes policies related to service data in detail.

In addition to agency-wide service totals, FTA requires reporters to report service totals and operating expenses for each of the individual areas the agency serves – urban or rural. Reporters use Federal Funding Allocation (FFA) forms to divide service and operating expense totals into sub-totals for each served area. Reporting by area is critical because it affects the amount of funding FTA apportions to each area.

Serving an Area

Transit agencies must follow *serve rules* when reporting data for Federal funding. *Serve rules* determine how an agency may report data among the urbanized and rural areas it serves.

The NTD defines "serving an area" as operating a transit service that has a trip end (origin or destination) in that specific urbanized or rural area. Transit agencies must analyze each service that they operate and determine if it serves one or multiple urbanized or rural areas. Agencies must report data based on the results of these analyses.

The following exhibits use images from the U.S. Census. The census uses the abbreviation "UA" to signify urbanized areas. Urbanized areas are blue; rural areas are white. Gray lines designate county boundaries.

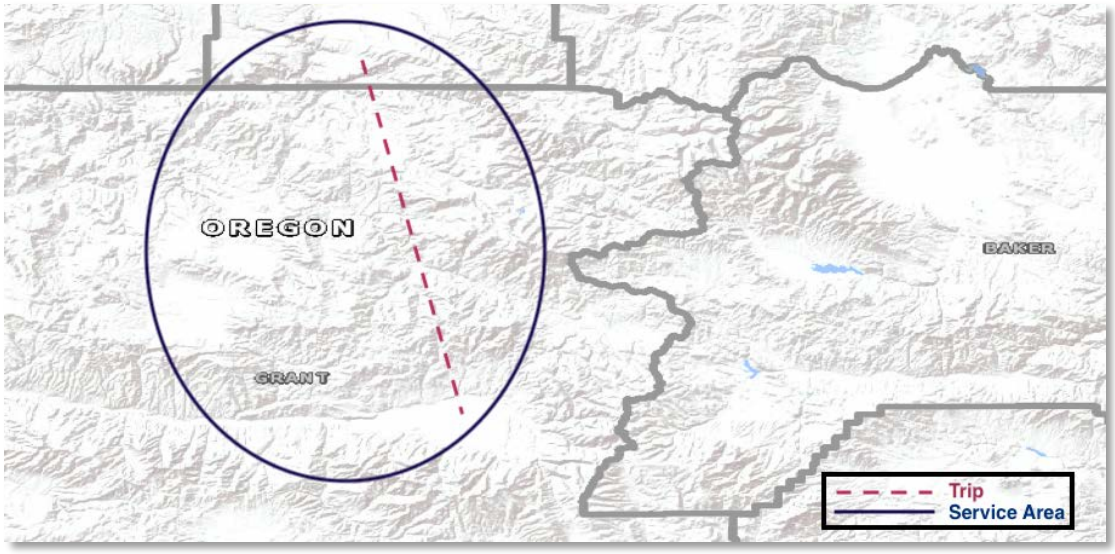
Serving One Area

If a transit service operates entirely within one urbanized or rural area, then the transit agency must report the data for the service in that specific service area. The transit agency has no reporting discretion and must follow this reporting rule.

Exhibit 38: Service in One Area

Exclusive Urban Service: A trip occurs entirely within one urbanized area.

Exclusive Rural Service: A trip occurs entirely within one rural area.



Solution: In both cases, the transit agency reports all data to the area it serves.

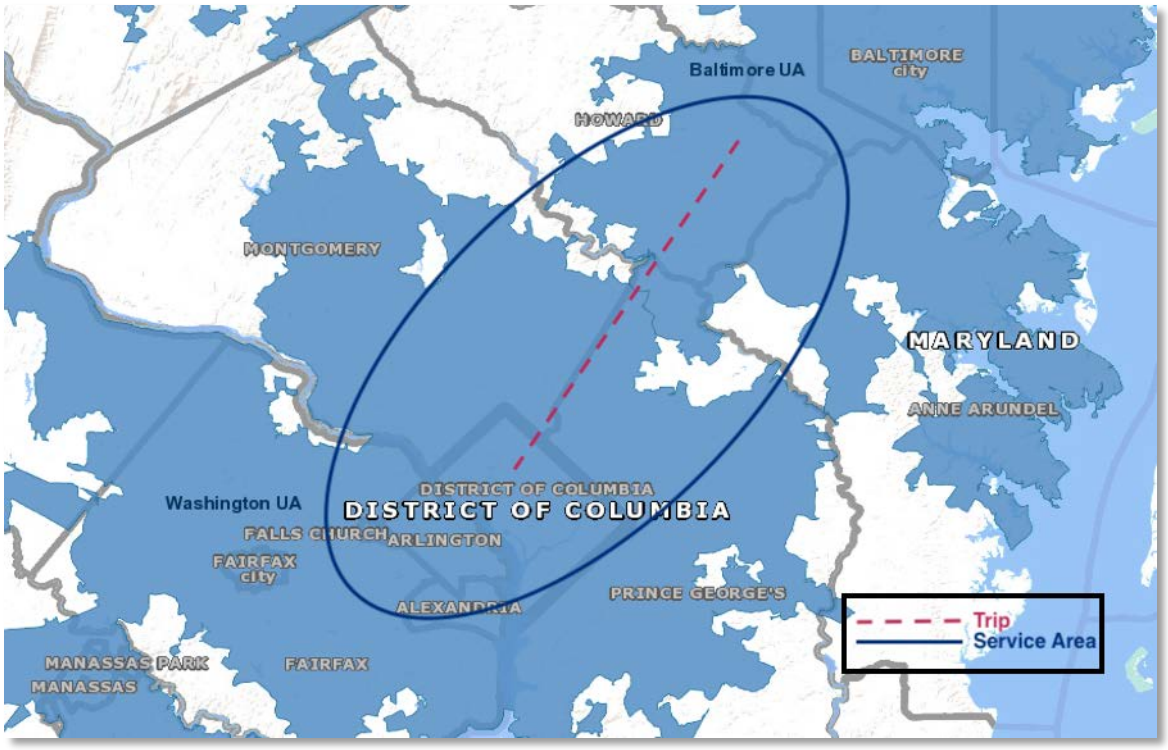
Serving Multiple Areas

If a transit service operates in two or more urbanized or rural areas, then the transit agency has two reporting options:

- If the transit agency determines that the primary intent of the transit service is to serve the travel needs of one urbanized or rural area, then the transit agency reports all Federal funding data to this one area; or
- If the transit agency determines that the intent of the transit service is to serve the travel needs of all or some of the urbanized and rural areas in which it operates, then the transit agency allocates its Federal funding data to the urbanized and rural areas it serves using a reasonable and consistent method.

Exhibit 39: Service in Two Areas — Urbanized Area to Urbanized Area

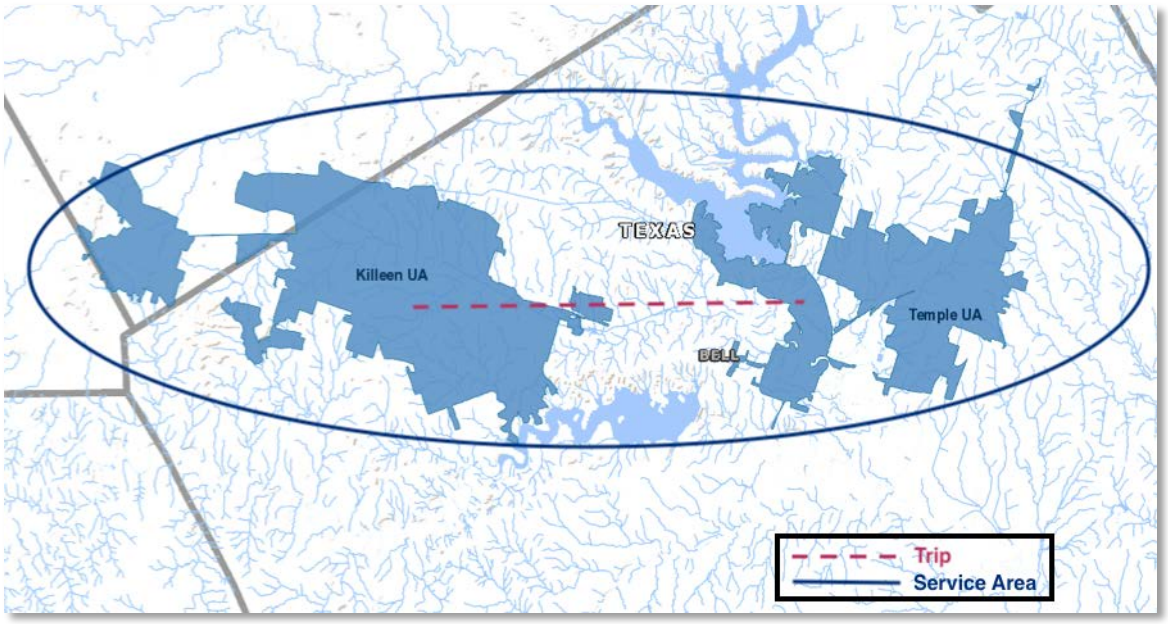
Example: One trip end is in the Washington urbanized area and the other trip end is in the Baltimore urbanized area.



Solution: The agency may report all data to its primary urbanized area or allocate data between the two urbanized areas.

Exhibit 40: Service in Three Areas — Two Urbanized Areas and a Rural Area

Example: Both trip ends are in urbanized areas, and the trip enters a rural area.



Solution: The agency may report all data to its primary urbanized area, or it may allocate between the urbanized and rural areas.

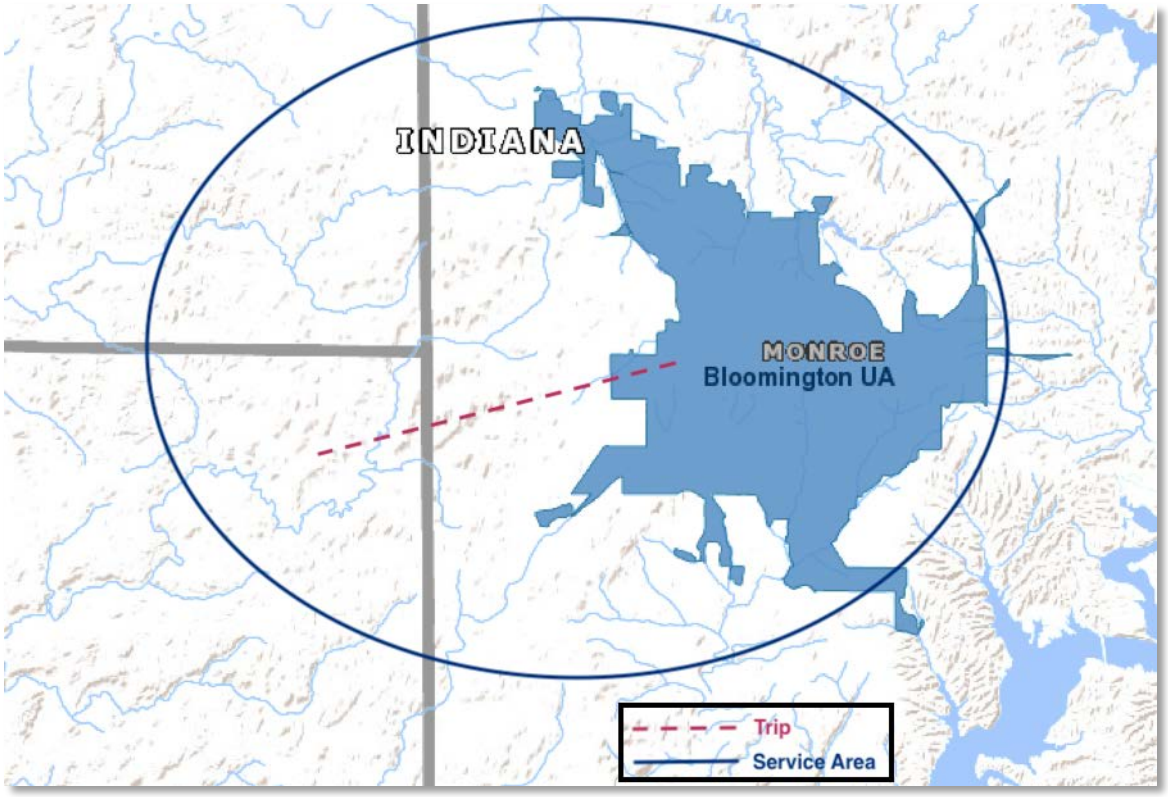
§5311 Reporting Rules

The NTD has specific reporting rules for agencies operating between urbanized and rural areas and using funds from the rural program (§5311):

- **If §5311 funding is the only FTA funding used to support the service**, the transit agency must report all Federal funding data for the service to the rural area;
- **If the service is supported by §5311 operating or capital funding and §5307 capital funding**, the transit agency must report all Federal funding data for the service to the rural area; and
- **If the service is supported by §5311 operating or capital funding and §5307 operating funding**, the transit agency must allocate Federal funding data to the urbanized and rural areas in proportion to the §5307 and §5311 operating funding applied to the service.

Exhibit 41: Service in Two Areas — Urban and Rural Trips

Example: One trip end is in an urbanized area and the other trip end is in a rural area. The agency receives both §5311 and §5307 funding for operations.



Solution: The agency must allocate data to the urbanized and rural areas using the proportion of §5311 and §5307 operating funds that it used to provide the service.

Reporting Allocation Methods

Transit agencies may use the following methods to allocate Federal funding data among multiple urbanized and rural areas:

- Actual Data
- Vehicle Revenue Miles, or
- Other

Transit agencies use the Actual Data method when they directly record the values for each data item by urbanized and rural areas. Transit agencies typically use this approach

for modes such as demand response and demand response taxi that use detailed recording systems.

Transit agencies choose the Vehicle Revenue Miles method when they record actual vehicle revenue miles and then use that data as a factor to allocate other Federal funding data. This is the most common allocation method used by transit agencies.

Transit agencies may use their own method of data allocation, which is termed “Other.” Transit agencies must provide documentation of their data allocation method for review by the NTD. One such method is using Vehicle Revenue Hours between different urbanized and rural areas.

Transit agencies should use consistent allocation methods and must explain any changes in methodology.

DECLARATIONS AND REQUESTS

CEO Certification

The NTD requirements for the Annual Report CEO Certification.

Waivers

An overview of waivers that transit agencies may request.

Auditor Statements

A summary of the Independent Auditor Statement for Financial Data, a requirement for all Urban Reduced Reporters.

Requests

A summary of special requests that transit agencies may submit to the NTD.

CEO Certification

Transit agencies must submit a CEO Certification with the Annual Report. Through this certification, the CEO endorses and attests to the accuracy of the data in the Annual Report.

Transit agencies determine which person acts as the CEO for NTD reporting purposes. Typically, the CEO is the principal executive in charge of and responsible for the transit agency. The reporter types that must submit a CEO Certification are as follows:

- Full Reporter
- Reduced Reporter
- Separate Service

Agencies that are public service providers may designate any of the following personnel as the CEO for NTD reporting purposes:

- Transit authority general manager
- Transit authority administrator
- County or city government department head
- State Department of Transportation division head
- Council of Governments, commission or transit district executive director
- City-sponsored demand response system executive director, or
- Whomever the transit agency board designates to authorize the NTD Annual Report

Private operators may designate any of the following personnel as the CEO for NTD reporting purposes:

- Senior operations manager (site-specific), or
- An officer (e.g., the president or vice president or a corporate-level controller)

Certification Requirements

Each transit agency CEO must complete a CEO Certification every report year. The following exhibit details exactly what the CEO certifies through this document.

Exhibit 42: CEO Certification Requirements

The CEO must

- Certify the accuracy of the data the transit agency submits in the overall report;
- Certify the accuracy of the Federal funding allocation data used in §5307, §5337, §5339, and §5311 formula funding programs;
- Attest to the independent auditor reviews of both financial data and Federal funding data (if applicable); and
- Describe the procedures that the transit agency uses to estimate or collect actual Unlinked Passenger Trip data by mode and type of service.

The CEO must certify that all data in the NTD Annual Report are accurate and that the transit agency collects and reports the data in accordance with NTD definitions.

During the validation process, the CEO documents that he or she concurs with revisions to the transit agency's report and retains a copy of the revisions in the transit agency's files.

Transit Agencies Serving Large UZAs

If a transit agency serves an urbanized area (UZA) with a population of 200,000 or more, the CEO must also certify that:

- The data FTA uses for the apportionment of Urbanized Area Formula, State of Good Repair, and Bus and Bus Facilities Programs are accurate; and
- There is documentation of procedures and internal controls to ensure data accuracy.

Unlinked Passenger Trip Data

The CEO must also describe UPT data collection or estimation procedures for each mode and type of service. Transit agencies may use one of the following methods for determining UPT:

- 100 percent count (actual data)
- Alternative sampling procedure that meets 95 percent confidence and ±10 percent precision levels determined by a qualified statistician (estimated data)
- Another method that is explained by the CEO, or
- NTD Sampling Method

Waivers

Transit agencies must report data in conformance with NTD reporting requirements. If an agency does not follow these requirements, FTA can issue a Failure to Report finding. For more information on reporting failures, see the "Introduction: The National Transit Database: Failure to Report" section of this manual.

However, extenuating circumstances occur that prevent transit agencies from meeting all or specific NTD reporting requirements. In these cases, transit agencies may request a one-time waiver from these requirements.

Transit agencies must request waivers 60 days prior to the Annual Report due date. FTA approves waivers on a case-by-case basis and does not automatically approve a request.

In most cases, FTA only approves waivers for the current fiscal year. Transit agencies must file additional requests for future report years.

To request a waiver, a transit agency must submit a letter from the CEO for the current report year that describes the situation that prevents the agency from submitting data in accordance with NTD standards.

FTA may approve waivers in the following cases:

- It is the transit agency's first report year and the agency has not had sufficient time to collect data and prepare the Annual Report; or
- There are unforeseen circumstances preventing data collection or creating an unreasonable burden on the transit agency. Such examples are
    - Earthquakes
    - Fires
    - Floods
    - Hurricanes
    - Officially declared emergencies

The NTD will not approve a waiver request based on cost, personnel, or data collection problems, loss of records, or unexplained undue burden.

An approved waiver does not affect a transit agency's funding eligibility for §5307, §5311, §5337, or §5339 funding, but it may affect the amount of funding the agency's UZA(s) receive. In a large urbanized area or a rural area, the amount of funding may decrease because FTA may not include specific data in formula funding programs. In a small UZA (between 50,000 and 200,000 population), funding may change because FTA may

exclude transit agency data from the factors used to determine eligibility for Small Transit Intensive Cities funding.

Waiver Types

Transit agencies may request the following waivers:

- Data
- Reporting
- Independent Auditor Statement for Financial Data

Data Waiver

A transit agency may request a data waiver for a specific data point or set of data that it did not collect per NTD reporting requirements. The agency may offer a different method to estimate data, or it may request to zero (not report) the data for the current report year.

Reporting Waiver

A transit agency may request a reporting waiver if it is unable to complete the Annual Report for the current report year. FTA will not accept a partially completed report. If the NTD approves a reporting waiver, FTA will not apportion any Federal funding based on the transit agency's NTD data for that report year.

Independent Auditor Statement for Financial Data Waiver

New NTD reporters filling out a full report may request an Independent Auditor Statement Financial Data (IAS-FD) waiver in their first year of reporting. If approved by FTA, the waiver is good for one year and the transit agency must submit the IAS-FD in the following report year.

Auditor Statements

The NTD requires that an independent auditor review certain reporter types and provide an Independent Auditor Statement (IAS). An IAS is a letter that an official representative from an independent public account or other independent entity (such as a state audit agency) signs.

The independent auditor must confirm that the transit agency data conforms to NTD requirements. If an auditor finds an issue, the auditor must explain the discrepancy in the

IAS. Auditors must identify the auditing firm name, the location of the office, and to sign and date the IAS. Beginning in report year 2018

There are two Independent Auditor Statements:

- Independent Auditor Statement for Financial Data (IAS-FD)
- Independent Auditor Statement for Federal Funding Allocation Data (IAS-FFA). **(Reduced Reporters and Rural Reporters are exempt from the IAS-FFA.)**

Independent Auditor Statement for Financial Data

Full Reporters, Reduced Reporters, and Separate Service transit agencies must file an initial IAS-FD. For this statement, the auditor must determine if the transit agency accounting system meets FTA requirements. The NTD does not allow agencies to use an audit from the OMB Circular A-133 Single Audit Act.

The NTD refers to business papers, records and reports, and the procedures that an agency uses in recording transactions and reporting their effects as the “accounting system.” The term “accounting system” does not refer to the hardware or software program transit agencies use. Therefore, the accounting system remains the same, even when hardware or software upgrades or changes.

A transit agency must provide an IAS-FD to the NTD in the first year it reports as a Full Reporter and every ten reporter years thereafter. In the interim, if a transit agency has met the IAS requirements in the prior year and has not changed its accounting system, FTA waives the annual IAS-FD. Instead, FTA requires the CEO to certify annually that the agency’s financial data continue to meet NTD requirements. FTA may require a new review if a transit agency substantially changes its financial data reporting method.

The transit agency must file the Annual Report on time even if the IAS-FD is incomplete. If extenuating circumstances cause a delay of the IAS-FD, the CEO must provide documentation explaining the late auditor review. The transit agency must complete the IAS-FD no later than the date of the last report revision. The NTD may issue a Failure to Report finding if a transit agency does not submit an IAS-FD when required.

Independent Auditor Requirements

For the IAS-FD, the auditor must review all financial forms to ensure that:

- The transit agency’s accounting system follows the Uniform System of Accounts;

- The transit agency's accounting system follows accrual accounting or uses a directly translatable method; and
- All financial data are in accordance with NTD requirements.

The auditor must state in the IAS-FD if he or she finds that any data do not conform to NTD requirements and describe the discrepancies.

FTA Approval

FTA will approve the IAS-FD if the agency complies with one of the following conditions:

- The transit agency adopts the USOA; or
- The transit agency
  - Uses an internal accounting system other than the accounting system prescribed by the USOA;
  - Uses the accrual method of accounting or a directly translatable method; and
  - Directly translates the system and accounting categories, using a clear audit trail, to the accounting treatment and categories the USOA specifies.

IAS-FD Template

FTA provides a template of the IAS-FD in Appendix A. The NTD does not require agencies to use the exact format set forth in Appendix A; however, the independent auditor must address each item that the NTD outlines in the template. If the auditor follows the provided template closely, the statement will meet NTD requirements.

Requests

Transit agencies may experience changes and events during a report year that affect the Annual Report. In these cases, agencies may file a request. Requests can include:

- Fiscal Year End Change Requests,
- Extension Requests,
- Special Requests for either
  - Strikes, or
  - Natural Disaster Hold Harmless Adjustment

Fiscal Year End Change Requests

Agencies must notify NTD of changes to their Fiscal Year. FTA will determine the period to be covered by the report, which will typically be a 12-month period ending on the new Fiscal Year end date.

Extension Requests

Transit agencies may request a 30-day extension of the annual report deadline (e.g., extend the annual report deadline of October 31 to November 30). Typically, the NTD approves extension requests due to extenuating circumstances, such as

- Natural disasters,
- Audits, and
- Medical leave.

Transit agencies must request an extension through the NTD system prior to the annual report due date. FTA does not automatically grant extension requests.

FTA does not grant extensions due to time constraints or unawareness of reporting requirements.

Special Requests

FTA may make hold harmless adjustments to data in the apportionment to offset negative events (described below) that affected a transit agency's data during the year. Hold harmless adjustments are not automatic; a transit agency must make a request to receive any assistance through an adjustment.

If FTA approves a hold harmless adjustment request, a transit agency must still file the Annual Report and report actual data for the year. FTA would make the hold harmless adjustment by adjusting the data for apportionment purposes only. All publicly available NTD data would reflect the actual service data, as reported by the transit agency for the year.

Strikes

During the year, a transit agency may experience a strike that prohibits or negatively affects transit service. In this case, the CEO of the transit agency may make a request to FTA that identifies:

- The mode or modes affected
- The exact time and date that the strike began
- The exact time and date that the strike ended, and
- Supporting documentation (e.g., published news reports) for the duration of the strike

Natural Disaster Hold Harmless Adjustment

If a transit agency suffers a significant decrease in transit service due to a natural or manufactured disaster, the agency or the designated recipient for the urbanized area may make a hold harmless request.

The request must demonstrate that the transit agency meets all of the following criteria:

- A Federal disaster declaration is in place for at least a portion of the agency's service area for all or part of the report year;
- The decrease in transit service is a direct result of the disaster; and
- The decrease in transit service is temporary; thus, the reduced transit service levels are not reflective of the true transit needs of the area.

Disaster Hold Harmless Adjustments are not automatic. FTA grants these requests at its discretion and for one year only. In certain cases, FTA may apportion funds based on the agency's prior report year Annual Report.

Appendix A: Independent Auditor's Statement for Financial Data Template

Instructions: *The IAS-FD file copy should be on the independent auditor's letterhead and should be kept on file by the transit agency.*

The Board of Trustees
Transit Agency Name

In connection with our regular examination of the financial statements of **[agency name]**, for the fiscal year ended **[date]**, on which we have reported separately under **[date of auditor's statement]**, we have also reviewed the reporting forms listed below and included in the report for the fiscal year ended **[date]**, required under Title 49 U.S.C. 5335(a), for conformity in all material respects with the requirements of the Federal Transit Administration (FTA) as set forth in its applicable National Transit Database (NTD) Uniform System of Accounts (USOA). Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the USOA.

[Select one of the following two paragraphs for inclusion in your Statement:]

The accounting system from which this NTD report is derived follows the accounting system prescribed by the USOA. The same accounting system has been adopted and was used to compile this NTD report.

or

The accounting system from which this NTD report is derived is other than the accounting system prescribed by the USOA but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA. The same internal accounting system has been adopted and was used to compile this NTD report.

[Submit a list of the specific financial forms on which audited data are reported:]

- Sources of Funds — Funds Earned and Funds Expended form
- Uses of Capital form
- Operating Expenses forms
- Reduced Reporting – Small Systems

Based on our review, the accompanying reporting forms identified above conform in all material respects with the accounting requirements of FTA as set forth in its USOA.

Signed:

Title:

City:

Date:

Appendix B: Asset Codes

Ownership Codes

Code	Description
LPPA	Leased under lease purchase agreement by a public agency
LPPE	Leased 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
OOPA	Owned outright by public agency (includes safe harbor leasing agreements where only the tax title is sold)
OOPE	Owned outright by private entity (includes safe harbor leasing agreements where only the tax title is sold)
TLPA	True lease by a public agency
TLPE	True lease by a private entity
-	Other

Vehicle Type

Code	Vehicle Type	Code	Vehicle Type
AB	Articulated bus	MV	Minivan
AO	Automobile	SB	School bus
BR	Over-the-road bus	SV	Sports utility vehicle (SUV)
BU	Bus	TB	Trolleybus
CC	Cable car	TR	Aerial tramway vehicle
DB	Double decker bus	VN	Van
FB	Ferryboat	VT	Vintage trolley/streetcar

Funding Sources

Code	Funding Source
UA	Urbanized Area Formula Program
OF	Other Federal funds
NFPA	Non-Federal public funds
NFPE	Non-Federal private funds
RAFP	Rural Area Formula Program
EMSID	Enhanced Mobility for Seniors and Individuals with Disabilities

Non-Rail Manufacturer Codes

Code	Manufacturer	Code	Manufacturer	Code	Manufacturer
AAI	Allen Ashley Inc.	EDN	El Dorado National (formerly El Dorado/EBC/Nat. Coach/ NCC	NEO	Neoplan - USA Corporation
ABI	Advanced Bus Industries	EII	Eagle Bus Manufacturing	NFA	New Flyer of America
ACF	American Car and Foundry Company	ELK	Elkhart Coach (Division of Forest River, Inc.)	NIS	Nissan
ACI	American Coastal Industries	FDC	Federal Coach	NOV	NOVA Bus Corporation
AEG	AEG Transportation Systems	FIL	Flyer Industries Ltd (aka New Flyer Industries)	OBI	Orion Bus Industries Ltd. (formerly Ontario Bus Industries)
AII	American Ikarus Inc.	FLT	Flxette Corporation	OCC	Overland Custom Coach Inc.
ALL	Allen Marine, Inc.	FLX	Flexible Corporation	OTC	Oshkosh Truck Corporation
ALX	Alexander Dennis Limited	FRC	Freightliner Corporation	PCI	Prevost Car Inc.
AMD	AMD Marine Consulting Pty Ltd	FRD	Ford Motor Corporation	PLY	Plymouth Division-Chrysler Corp.

Code	Manufacturer	Code	Manufacturer	Code	Manufacturer
AMG	AM General Corporation	FRE	Freeport Shipbuilding, Inc.	PST	Pullman-Standard
AMT	AmTran Corporation	FSC	Ferrostaal Corporation	PTE	Port Everglades Yacht & Ship
ARB	Arboc Mobility LLC	GCC	Goshen Coach	RIC	Rico Industries
ASK	AAI/Skoda	GCA	General Coach America, Inc.	SBI	SuperBus Inc.
ATC	American Transportation Corporation	GEO	GEO Shipyard, Inc.	SHI	Shepard Brothers Inc.
AZD	Azure Dynamics Corporation	GIL	Gillig Corporation	SCC	Sabre Bus and Coach Corp. (form. Sabre Carriage Comp.)
BBB	Blue Bird Corporation	GIR	Girardin Corporation	SPC	Startrans (Supreme Corporation)
BFC	Breda Transportation Inc.	GLF	Gulf Craft, LLC	SPC	Supreme Corporation
BIA	Bus Industries of America	GLH	Gladding Hearn	SPR	Spartan Motors Inc.
BLN	Blount Boats, Inc.	GLV	Glaval Bus	SSI	Stewart Stevenson Services Inc.
BOM	Bombardier Corporation	GMC	General Motors Corporation	STE	Steiner Shipyards, Inc.

Code	Manufacturer	Code	Manufacturer	Code	Manufacturer
BOY	Boyertown Auto Body Works	GML	General Motors of Canada Ltd.	STR	Starcraft
BRA	Braun	GOM	Gomaco	SUB	Subaru of America or Fuji Heavy Industries Ltd.
BRX	Breaux's Bay Craft, Inc.	HMC	American Honda Motor Company, Inc.	SUL	Sullivan Bus & Coach Limited
BYD	Build Your Dreams, Inc.	HSC	Hawker Siddeley Canada IKU — Ikarus USA Inc.	SVM	Specialty Vehicle Manufacturing Corporation
CBC	Collins Bus Corporation (formerly Collins Industries Inc./COL)	HYU	Hyundai Rotem	TBB	Thomas Built Buses
CBW	Carpenter Industries LLC (formerly Carpenter Manufacturing Inc.)	INT	International	TEI	Trolley Enterprises Inc.
CCC	Cable Car Concepts Inc.	IRB	Renault & Iveco	TMC	Transportation Manufacturing Company
CCI	Chance Bus Inc. (formerly Chance Manufacturing Company/CHI)	KIA	Kia Motors	TOU	Tourstar

Code	Manufacturer	Code	Manufacturer	Code	Manufacturer
CEQ	Coach and Equipment Manufacturing Company	KKI	Krystal Koach Inc.	TOY	Toyota Motor Corporation
CHA	Chance Manufacturing Company	MAN	American MAN Corporation	TRN	Transcoach
CHR	New Chrysler	MBZ	Mercedes Benz	TRT	Transteq
CMC	Champion Motor Coach Inc.	MCI	Motor Coach Industries International (DINA)	TRY	Trolley Enterprises
CMD	Chevrolet Motor Division — GMC	MDI	Mid Bus Inc.	TTR	Terra Transit
CVL	Canadian Vickers Ltd.	MER	Ford or individual makes	TTT	Turtle Top
DAK	Dakota Creek Industries, Inc.	MNA	Mitsubishi Motors; Mitsubishi Motors North America, Inc.	VAN	Van Hool N.V.
DER	Derecktor	MOL	Molly Corporation	VOL	Volvo
DIA	Diamond Coach Corporation (formerly Coons Mfg. Inc./CMI)	MTC	Metrotrans Corporation	VTH	VT Halter Marine, Inc. (includes Equitable Shipyards, Inc.)

Code	Manufacturer	Code	Manufacturer	Code	Manufacturer
DKK	Double K, Inc. (form. Hometown Trolley)	MVN	Mobility Ventures	WCI	Wheeled Coach Industries Inc.
DMC	Dina/Motor Coach Industries (MCI)	NAB	North American Bus Industries Inc. (formerly Ikarus USA Inc./IKU)	WDS	Washburn & Doughty Associates, Inc.
DTD	Dodge Division — Chrysler Corporation	NAT	North American Transit Inc.	WOC	Wide One Corporation
DUC	Dutcher Corporation	NAV	Navistar International Corporation (also International or INT)	WTI	World Trans Inc. (also Mobile—Tech Corporation)
DUP	Dupont Industries	NBB	Nichols Brothers Boat Builders	WYC	Wayne Corporation (formerly Wayne Manufacturing Company/WAY)
EBC	ElDorado Bus (EBC Inc.)	NBC	National Mobility Corporation	ZZZ	Other (Describe)
EBU	Ebus, Inc.	NCC	National Coach Corporation	-	-

Appendix C: VANPOOL QUESTIONNAIRE

1. How is your vanpool advertised to the public?

   The program is advertised to the public through (check all that apply):

   - ☐ Agency website URL: _____
   - ☐ Other website URL: _____
   - ☐ Promotional materials (posters, brochures, billboards, signs)
   - ☐ Media Advertising
   - ☐ Employer fairs
   - ☐ Other (describe): _____

2. Are there direct relationships between your agency and specific employers for any vans to be reported to the NTD?

   - ☐ There are no direct relationships with employers for any of the vans in our program, all vans are open to the public and none are restricted to particular employers.
   - ☐ There are direct relationships with employers for any of the vans in our program, as follows: *(describe relationships*

3. Who is responsible for ride-matching individuals to vans with available seats? How is this ride-matching conducted? (i.e. how are vans with available seats made known to the public, and how are these seats filled?)

   - ☐ Online matching service via agency website
   - ☐ Online matching service at regional ridesharing website
   - ☐ Online matching service at State ridesharing website
   - ☐ Third party lessor/provider is responsible
   - ☐ Lessor/Provider: _____
   - ☐ Other (please describe): _____

4. What branding is used in the advertising of the vanpool program, and who pays these costs?

   The name of the vanpool program is: _____

   Name of agency paying the advertising and branding costs: _____

   Description of the advertising and branding costs (e.g., developing the brand name, logo, van decals): _____

5. What branding is used on the vanpool vehicles themselves?

   Vanpool Program name: _____

   If there is a third-party vehicle lessor (e.g., vRide, Enterprise, State DOT), is their name also on the vehicle?

   - ☐ Yes
   - ☐ No
   - ☐ N/A

6. Are third parties (i.e. other than your agency and the riders) used in providing the vanpool service? If so, for each third party, please provide the following:

   Name of the third-party: _____

   Length of contract is [number of months]: _____

   Contract start date is [month, day, year]: _____

   Contract is competitively bid.

   - ☐ Yes
   - ☐ No
   - ☐ N/A

   If “No”, describe how you select contractors:

   Terms of arrangement (i.e., what third party services/costs do you pay for?)

   - ☐ Administrative costs
   - ☐ Marketing, promotion, and advertising
   - ☐ Other (please describe): _____

   Who is responsible for the different aspects of the service such as marketing, promotion, and advertising costs for the vanpool program, the ride-matching services, fuel costs, maintenance costs, insurance costs, capital cost for replacement of vehicles, and capital costs for replacement of facilities?

7. How are the rider costs in the vanpool established, and by whom? How are rider costs tracked?

   - ☐ Our agency establishes vanpool fares
   - ☐ A third-party lessor/provider establishes vanpool fares

☐ We use vans provided by our agency and a third party

Please describe the process for establishing rider costs:

Third party name(s) (if applicable): _____

☐ Our agency requires each vanpool to record rider costs

If so, describe review procedures:

☐ Third party requires each vanpool to record rider costs

If so, state third party and describe review procedures: