

2016

PTN-128 Reporting Manual Data Collection and Performance Reporting



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PTN-128 – WHAT, WHY AND WHO

What is the PTN-128

The PTN-128 is the Texas Department of Transportation (TxDOT) Public Transportation Division (PTN) mechanism for reporting uniform public transit data to the state. All federal and state funded transit districts are required to submit data to TxDOT PTN. The PTN-128 is a reporting system to provide for consistency of data, to ease the data entry and review process, to provide a mechanism for quality control and for use as a management tool.

The PTN-128 data consist of selected financial and operating data that describe public transportation characteristics and is divided several sections, listed below by order of appearance in the main worksheet:

1. Actual Vehicle Hours
2. Actual Vehicle Miles
3. System Speed
4. Unlinked Passenger Trips
5. Applied Revenues
6. Total Operating Expenses
7. Capital Expenses
8. Reasonableness Check
9. Fleet Statistics
10. Performance Funding Statistics

Reports are provided via download to an Excel spreadsheet or PDF document and include the following:

- Monthly data with year-to-date totals
- Differences from previous year
- System and performance indicators

Why Report

The submittal of public transportation data is important as data is used as a means to allocate funding, communicate performance, and provide accountability:

- Rural transit districts and urban transit districts are allocated funds by funding formula based on the PTN-128 performance data. Urban and rural transit districts are defined in Texas Transportation Code Chapter 458. See section entitled “What is the Funding Formula” of this manual further describing the funding formula.
- Annual PTN-128 data is used to create reports to communicate Texas’ need for public transportation, showing that dollars are used effectively and efficiently, and supporting the need for further public transportation funding.
- As a grant recipient, data reporting is required of designated recipients of public transportation funds as a measure of performance accountability.
- The PTN-128 is used to complete the Federal Transit Administration’s (FTA) Rural National Transit Database report (NTD). NTD is the FTA’s primary national database for statistics on the transit industry and recipients of the Section 5311 program are required by statute to submit data to the NTD. The rural NTD requirement was implemented with the first data from the rural NTD available for FY2006.

Who and What to Report

Transit districts that are designated recipients of transportation funds are required to report operating and financial data regardless of whether they directly operate or purchase their transit services. The designated recipient reports all of the service they provide or purchase. The reporting requirement to report all services is consistent with FTA's NTD reporting requirements.

Transit districts shall report operating and financial data for all general public transportation and all contract transportation. All services should be counted in order that the state will have a comprehensive summary of transit provided in Texas; and in order that all services are counted in the transit district's performance data.

There is one exception to the rule that transit districts report. If a transit district purchases from another *transit district*, then the:

- Transit District that Purchases Service from Another Transit District reports **financial data only**
 - Revenues are the sources of funds (grants) received to pay for the service provided by another transit district
 - Expenses are the payment to the transit district transit district for purchased transportation
- Transit District that Directly Operates Service for Another Transit District **reports both financial and operating data**
 - Revenues are the payments from the transit district that is buying the service
 - Expenses are the cost to provide the service
 - Passengers, miles, hours, vehicles, failures are reported by the transit district transit district

Table 1 provides an illustration of reporting to TxDOT PTN for transit districts that purchase service from another transit district. The purchaser transit district reports the financial data only— Section 5307, local funds and purchased transportation expense. The transit district transit district reports both the financial and operating data — revenues from the purchaser transit district, operating expense, maintenance expense, administration expense, passengers, miles, hours, vehicles and failures.

Table 1. Transit District Purchases Service from Another Transit District Example Reporting

Data Reported	Purchaser Transit District	Transit district Transit District
REVENUES		
Section 5307	\$8,000	
Local funds	\$2,000	
Transit District Revenues		\$10,000
EXPENSES		
Purchased Transportation Expense	\$10,000	
Operating Expense		\$7,000
Maintenance Expense		\$1,000
Administration Expense		\$2,000
OPERATING DATA		
Passengers		500
Miles		6,000
Hours		250
Vehicles		1
Failures		1

The following summarizes who and what to report:

Transit District Directly Operates Service

If the transit district directly operates service using the transit district's own employees to supply the necessary labor to operate the revenue vehicles, the transit district shall collect operating data (hours, miles, passengers, vehicles and failures) and financial data (revenues and expenses) from transit district records to report (see Figure 1).

Transit District Purchases Service from a Non-Transit District

If the transit district purchases transportation from a private and/or non-profit agency that is not another transit district such as a taxicab company, health and human service or metropolitan transit authority, then the transit district shall collect operating data (hours, miles, passengers, vehicles and failures) from the agency to report. The transit district shall also report the purchases transportation expense and the revenues applied (see Figure 1).

Transit District Purchases Service from Another Transit District

If the transit district purchases transportation from another transit district, then the transit district shall report only the financial data associated with the purchased service (revenues applied and expenses incurred). A transit district that purchases service from another transit district does not report the operating data (hours, miles, passengers, vehicles and failures).

The reporting requirement represented in Figure 1 prevents the double counting of operating data at the state level.

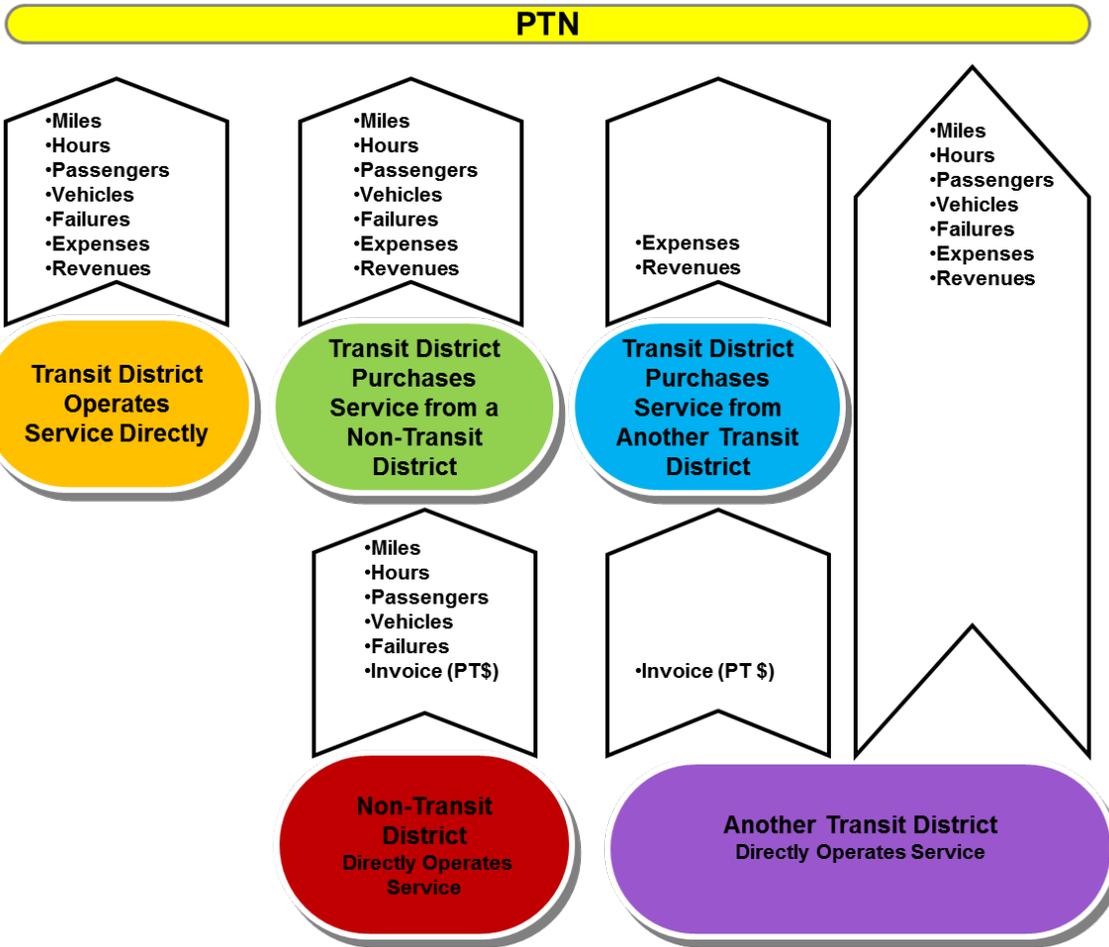


Figure 1. Transit District Directly Operates or Purchases Service Reporting Difference

HOW TO REPORT – OPERATING DATA

How to Report

Reporting data is a function of understanding data definitions, how to collect data according to definition, and how to determine the accuracy of the data. Operating data is discussed in this section and financial data will be discussed in the following section.

Operating Data Reporting

Operating data includes data that describes the service. The objectives of the operating data reporting section of the PTN-128 are to report the service supply (miles, hours and vehicles), service consumed (passenger boarding and miles) and quality of service (vehicle failures). This section will provide data definitions, collection methods, quality control and assurance.

HOURS AND MILES

Hours and Miles

This section first provides a general discussion of the concepts relevant for reporting service supply data. Understanding the measures of service supplied and their components (fixed route, demand response, deadhead, layover/recovery) will help determine how to collect and report data. The basic concepts addressed are:

- Revenue service
- Deadhead
- Total service
- Scheduled and actual service¹

The PTN-128 report requires the following hours and miles to be reported monthly:

- Actual Vehicle Hours:
 - Revenue
 - Total
- Actual Vehicle Miles:
 - Revenue
 - Total Miles

	Sep	Oct	Nov
ACTUAL VEHICLE HOURS			
TOTAL VEHICLE MUST BE GREATER THAN OR EQUAL TO REVENUE			
Revenue i	4,065	3,973	3,651
Total Vehicle	5,731	5,520	5,019
Deadhead Hours i	1,666	1,547	1,368
Deadhead Ratio i	29.1%	28.0%	27.3%
ACTUAL VEHICLE MILES			
TOTAL VEHICLE MUST BE GREATER THAN OR EQUAL TO REVENUE			
Revenue i	67,439	64,446	57,163
Total Vehicle	91,399	85,382	77,295
Deadhead Miles i	23,960	20,936	20,132
Deadhead Ratio i	26.2%	24.5%	26.0%
SYSTEM SPEED			
Revenue	16.6	16.2	15.7
Total	15.9	15.5	15.4
Deadhead	14.4	13.5	14.7

Figure 2: Actual Vehicle Hours and Actual Vehicle Miles in PTN-128

¹ Adapted from National Transit Database (NTD) Form S-10, www.ntdprograms.gov

What is meant by the term “Revenue” service?

Definition of Revenue Service

Revenue service is when the transit vehicle is providing transportation and is available to carry passengers. Revenue service is measured in hours and miles. Revenue service is not associated with collection of fares. Vehicles operating in fare free service are considered in revenue service.¹

Revenue service is defined for:

1. Fixed Route
2. Demand Response
3. Flexible Route / Route Deviation

1. Fixed Route Service

Definition of Fixed Route Service

Fixed Route Service is service that operates vehicles along specific routes. Passengers board and alight at designated stops along the route according to a preset schedule.

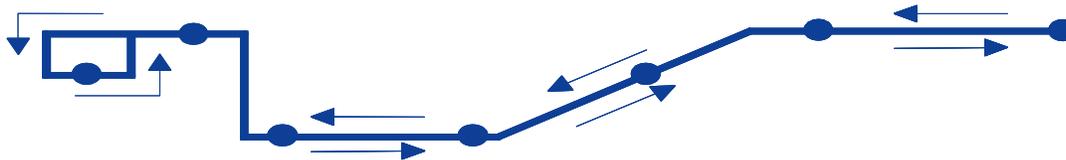


Figure 3: Example Diagram of Fixed Route Service

Fixed Route revenue service is comprised of two elements:

- Running Time – the time it takes the transit vehicle to travel from the beginning to the end of the transit route. The passenger timetable typically shows the running times for all trips operated by a transit agency, and
- Layover /Recovery Time – the time typically is scheduled at the end of each trip and usually ranges from 10 to 20 percent of the running time. The time is scheduled to provide the transit operator a rest break and to provide an opportunity to get the transit service back on schedule.

Fixed Route revenue service is calculated adding together the running time and layover/recovery time. A common error is to not include the layover/recovery time as revenue service. Notice the definition of revenue service states “is available to carry passengers;” therefore the vehicle is still considered in revenue service even when not carrying passengers on its route.

2. Demand Response Service

Definition of Demand Response Service

Demand-response transit services operate using a reservation system. Passengers call in advance and can request a curbside pick-up and drop-off at their origin and destination. To be effective, demand-response transit may be operated within a limited area or zone or be limited to specific target markets (i.e. seniors, persons with disabilities).

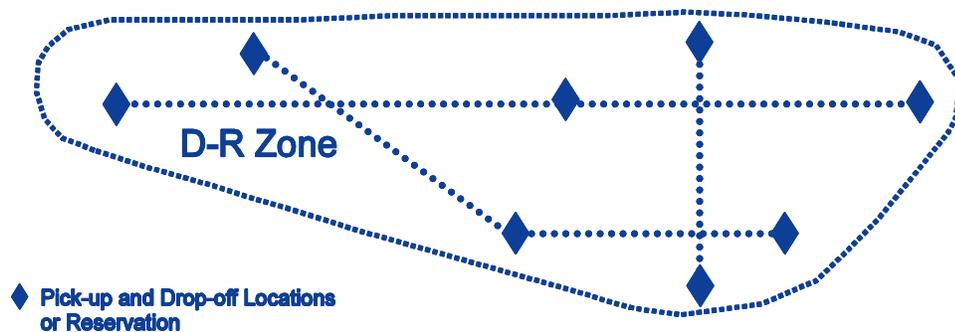


Figure 4: Example Diagram of Demand Response Service

Demand response revenue service includes all travel and time from the point of the first passenger pick-up to the last passenger drop-off, as long as the vehicle does not return to the garage [to go out of service]. The time a driver is out of service for a lunch break is not included in revenue service hours. Notice the definition of revenue service states “is available to carry passengers;” therefore the vehicle is still considered in revenue service even when not carrying passengers on its route.

3. Route Deviation

Definition of Route Deviation Service

A route deviation transit system is a “hybrid” configuration adapting features of both a fixed route and demand response system. Route deviation operates on a fixed route; however, vehicles can deviate from the route to pick up and drop off passengers who have made advanced reservations or given advance notice similar to demand response service. The vehicle then returns at the point at which it departed to accommodate the request.

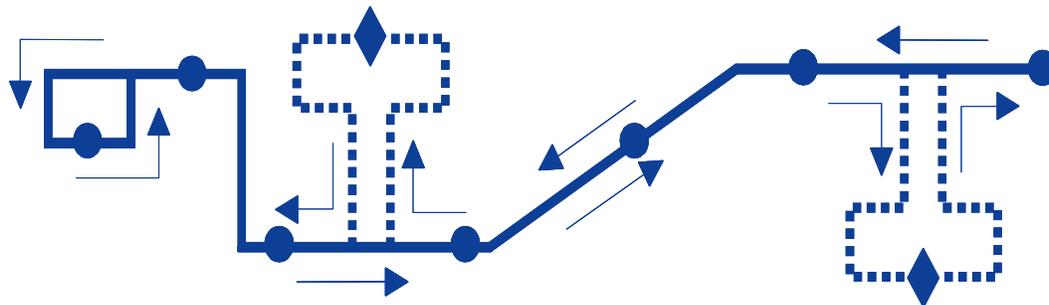


Figure 5: Example Diagram of Deviated Fixed Route Service

Deviated Route Revenue Service

The Federal Transportation Administration (FTA) treats deviated routes as demand response²; therefore, revenue service is calculated the same as demand response service including all travel and time from the point of the first passenger pick-up to the last

² Americans with Disabilities Act, Appendix D to Part 37 – Construction and Interpretation of Provision 49 CFR Part 37, page 549 “we would regard a system that permits user-initiated deviations from routes or schedules as demand-responsive.”

passenger drop-off. Therefore deviations from the fixed route portion of the route should be included in revenue service.

What is meant by the term “Total” service?

Total service covers the time from when a transit *vehicle* starts (pull-out time) from a garage to go into revenue service to the time it returns to the garage (pull-in time) after completing its revenue service. Total Service is equal to revenue service plus deadhead and is measured in hours and miles.¹

Definition of Deadhead

Deadhead is very specific. It is the time and miles needed to move a transit vehicle into service and out of service. When a transit vehicle is deadheading, the driver operates closed-door and the vehicle is not available to passengers.

Deadhead in fixed route services can involve travel between:

- The garage and the beginning of the route
- The end of a route and the garage

For demand response services, deadheading can involve travel between:

- The garage and the first passenger pick-up or dispatching point
- The last passenger drop-off and the garage or dispatching point

Total Service does NOT include hours and miles associated with:

- Operator training
- Vehicle maintenance testing
- Transporting vehicles to maintenance facilities
- Lunch breaks

What is meant by the term “Actual”?

Actual Vehicle Service refers to the service that was actually operated during the reporting period as opposed to scheduled service. Scheduled service refers to the service that was planned to be operated. Generally, this service is detailed in internal agency documents and provided to the users in public timetables. Actual service is very close to scheduled service but is adjusted (miles and hours) for two situations:

Missed service that may have resulted from shortages of operators and revenue vehicles, vehicle breakdowns, weather related cancellations of service, and other service interruptions. Scheduled service hours and miles should be adjusted down for all missed service.

Extra or additional service operated as needed to meet the expected high ridership for special events such as fairs, parades and civic celebrations. Scheduled service hours and miles should be adjusted up for extra or additional service operated.¹

The monthly hours and miles reported are the actual services provided during the month. Therefore, the monthly totals include data for both typical and atypical days.

Assess Your Understanding – Hours and Miles

Should the miles and hours be included in revenues service and / or total vehicle service?¹

	Revenue Service?	Total Vehicle Service?
Fixed Route Activity		
Bus travels (deadheads) from garage to start of route	No	Yes
Bus travels its route in scheduled revenue operation. Passengers board the vehicle.	Yes	Yes
Bus travels its route in scheduled revenue operation. No passengers board the vehicle.	Yes	Yes
Bus arrives at the end of the route, lays over.	Yes	Yes
Bus arrives at the end of the route, travels (deadheads) and parks at storage lot.	No	Yes
Bus arrives at the end of the route, travels (deadheads) to another route to operate a scheduled trip. Passengers cannot board during deadhead.	No	Yes
From the garage the bus travels to another maintenance facility to perform routine maintenance.	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

Should the miles and hours be included in revenue service and / or total vehicle service?

	Revenue Service?	Total Vehicle Service?
Demand Response Activity		
Vehicle departs garage to pick-up its first passenger	No	Yes
After a passenger drop-off, the vehicle departs to pick-up another passenger with no passengers on-board	Yes	Yes
Vehicle waits at a shopping mall until its time to bring passengers back to a community center	Yes	Yes
Vehicle arrives at its first pick-up but the passenger is a no-show. The vehicle continues to its second pick-up.	Yes	Yes
Vehicle air conditioning unit goes out and travels to the maintenance facility for repair.	No	Yes

Assess Your Understanding – Demand Response Hours and Miles

1. Total Vehicle Hours are calculated from the time the driver clocks in at the facility to the time the driver clocks out at the facility? True or False
2. If a driver idles at the mall waiting for patrons to complete their shopping, would the time be included as revenue hours?
3. A driver takes a 30 minute lunch break and is not available for trip dispatch. Is this time included in revenue hours?

Answers on following page

Demand Response Hours and Miles Answers

1. False. Vehicle hours begin at the point the *vehicle* leaves the facility or dispatching point.
2. Yes. The vehicle did not return to the garage/dispatching point; therefore, is in revenue service.
3. No. If the driver is unavailable to dispatch a trip during a lunch break, this is not included considered revenue service.

Calculating Hours and Miles

Revenue and total service hours and miles can be calculated by examining the schedule for each revenue vehicle. The example below illustrates how to calculate the vehicle revenue hours and miles and vehicle total hours and miles for a fixed route bus vehicle block.¹ The starting and ending location are recorded for each stop with the start and end time / distance. Recall that revenue hours and miles for fixed route is the running time (first stop to the last stop) plus the layover / recovery time. In Figure 6 below, the revenue hours are 1.83 and the revenue miles are 30.6; and, the total hours are 2 and the total miles are 34.6.

Starting Location	Ending Location	Start		Time	Distance	Activity
		Time	End Time	(Minutes)	(Miles)	
Garage	Route 22 suburban end	6:30	6:35	5	2.0	Deadhead
Route 22 suburban end	Route 22 CBD end	6:35	7:25	50	15.3	Running time
Route 22 CBD end	Route 22 CBD end	7:25	7:35	10	0.0	Layover / recovery time
Route 22 CBD end	Route 22 suburban end	7:35	8:25	50	15.3	Running time
Running time	Garage	8:25	8:30	5	2.0	Deadhead
Total				120	34.6	
Revenue Hours / Miles = running time + layover / recovery time						
Revenue Hours = $(50 + 10 + 50) / 60 = 1.83$						
Revenue Miles = $(15.3 + 15.3) = 30.6$						
Total Vehicle Hours / Miles = running time plus layover / recovery time plus deadhead						
Total Vehicle Hours = $(5 + 50 + 10 + 50 + 5) / 60 = 2.0$						
Total Vehicle Miles = $(2.0 + 15.3 + 15.3 + 2.0) = 34.6$						

Figure 6: Calculating Fixed Route Vehicle Revenue and Total Hours and Miles¹

The hours and miles reported on the PTN-128 shall be adjusted to correspond to actual service performed. Report actual service as scheduled service less missed service plus added service.

Figure 7 illustrates how to calculate the vehicle revenue hours and miles and vehicle total hours and miles for a demand response system. The starting and ending location are recorded for each stop with the start and end time / distance. Recall that revenue hours and miles for demand response is from the first passenger pickup to the last passenger drop off less the time off-the-clock for a lunch break. In Figure 7 below, the revenue hours are 8.0 and the revenue miles are 120.0; and, the total hours are 8.2 and the total miles are 124.

Starting Location	Ending Location	Start		Time	Distance	Activity
		Time	End Time	(Minutes)	(Miles)	
Garage	First pick-up	4:30	4:35	5	2.0	Deadhead
First pick-up	Lunch begin	4:35	8:35	240	60.0	In service
Lunch begin	Lunch end	8:35	9:05	30	0.0	Lunch break
Lunch end	Last drop-off	9:05	13:05	240	60.0	In service
Last drop-off	Garage	13:05	13:10	5	2.0	Deadhead
Total				520	124	
Revenue Hours / Miles = In service time and miles						
Revenue Hours = (240+240)/60 = 8.0						
Revenue Miles = (60+60) = 120.0						
Total Vehicle Hours / Miles = In service time and miles + deadhead						
Total Vehicle Hours = (5 + 240 + 240 + 5) / 60 = 8.2						
Total Vehicle Miles = (2.0 + 60 + 60 + 2.0) = 124						

Figure 7: Calculating Demand Response Vehicle Revenue and Total Hours and Miles

Collecting Hours and Miles Data

Automated and manual scheduling/dispatching systems (and a combination of both) are used to collect hour and mile data.

Fixed Route

Manual recording of fixed route system hours and miles rely on vehicle operators to provide accurate data. Figure 8, illustrates basic information to be recorded by vehicle operators in order to calculate hours and miles data.

Driver: Jane				Date: 1/1/2008
Route: 22				Vehicle: 501
Block: 200				
	Garage Pullout (Run Start)	First Stop	Last Stop	Garage Pullin (Run End)
Time	6:30	6:35	8:25	8:30
Odometer	20,250.0	20,252.0	20,282.6	20,284.6
Comments:				

Figure 8: Fixed Route Manual Recording of Mile and Hour Data

Fixed route automated systems have reporting capability to provide scheduled revenue and total vehicle hours and miles of service. Automated systems require that parameters be set within the software such as garage location, average speeds to calculate distances and time. Automated reports should be tested to ensure that miles and hours are correctly calculated. Before submitting hours and miles, scheduled service should be adjusted from the automated reports to reflect actual service performed. Adjustments are typically derived from manual recordings in the dispatch area.

Demand Response

Manual recording of demand response system hours and miles rely on vehicle operators to provide accurate data. Data requirements are similar to fixed route with the addition of scheduled lunch breaks. Figure 9, illustrates basic information to be recorded by vehicle operators in order to calculate hours and miles data.

Driver: Jane		Date: 1/1/2008				
Route: 22		Vehicle: 501				
Block: 200						
	Garage Pullout (Run Start)	First Stop	Last Stop	Garage Pullin (Run End)	Break 1 Start	Break 1 End
Time	4:30	4:35	13:05	13:10	8:35	9:05
Odometer	20,250.0	20,252.0	20,372.0	20,374.0	20,312.0	20,312.0
Comments:						

Figure 9: Demand Response Manual Recording of Mile and Hour Data

Demand response automated scheduling systems have reporting capability to provide both scheduled and actual revenue and total vehicle miles and hours of service. Parameters must be set in the scheduling / dispatching system to accurately calculate hours and miles. Miles may be calculated as the “crow flies” and therefore, may not accurately calculate distances. Many automated systems have reporting systems that require parameters to be set to calculate a variety of measures. Demand response automated systems should be sampled against driver manifests to ensure automated calculations are correct.

Trip Hours Productivity

Ride Date: 2007-01-10 – 2007-01-10

Total Hours	Total Trips	Flex Trips	Passenger No.	Transferred Trips	Transferred Pass. No	Service Hours	Live Hours	DH Hours	Passengers Per			Trips Per		
									Srv Hours	Live Hours	Total Hours	Srv Hours	Live Hours	Total Hours
2628.0	4933	0	5802	0	0	2328.3	2328.3	204.3	2.49	2.49	2.21	2.12	2.12	1.88
2628.0	4933	0	5802	0	0	2328.3	2328.3	204.3	2.49	2.49	2.21	2.12	2.12	1.88



Ride date:	2007-01-10 – 2007-01-10	Service Exclude Lunch:	Y	Service Exclude First PU:	Y
Route:	001 - 950	Service Exclude Breaks:	Y	Service Exclude Last DO:	Y
Sort Time:	EstTime	Exclude Auto Breaks:	Y	Exclude Driver Relief:	Y
		Exclude User Defined Breaks:	Y	Exclude Driver Assist:	Y
		Service Exclude OutOfService:	Y	Exclude Driver Return:	Y
		Service Exclude Refuel:	Y		

Figure 10: Demand Response Automated Scheduling System Report (Trapeze)

Common Errors – Hours and Miles

Error in reporting	Correct reporting
Report total hours based on driver pay hours	Report total hours from garage pull-out to garage pull-in
Report revenue hours from the automated scheduling system without selecting the system parameters to exclude lunch breaks, etc.	Select the appropriate exclusions in an automated scheduling system to correctly report revenue hours
Report revenue hours/miles from the garage pull-out to garage pull-in	Report revenue hours/miles from the first pick-up to the last drop-off
Report total miles based on odometer miles from the fueling reports (all miles)	Report total miles from garage pull-out to garage pull-in
Report revenue miles from the automated scheduling system without taking a sample of manual mileage recordings.	Manually sample driver manifests to verify revenue miles from an automated scheduling system. Automated systems may estimate miles based on direct point-to-point miles which may significantly vary from actual mileage.

UNLINKED PASSENGER TRIPS
(BOARDINGS)

Unlinked Passenger Trips (Boardings)

The PTN-128 report requires the reporting of unlinked passenger trips by FTA program trips, other federal program trips, state/other trips, and local contract trips monthly as illustrated below.

	Sep	Oct	Nov
UNLINKED PASSENGER TRIPS			
Federal Transit Administration Programs			
General Public Passengers	3,565	3,739	3,352
Section 5310 Elderly & Disabled	0	0	0
Section 5316 Job Access & Reverse Commute	0	0	0
Section 5317 New Freedom	0	0	0
Congestion Mitigation & Air Quality	0	0	0
Other Federal Programs			
Medical Transportation Program	1,126	975	914
State/Other Programs			
Department of Aging & Disabilities	83	48	28
Department of Assistive & Rehabilitative Services	4	0	0
Head Start	0	0	0
Local Contracts + Add Row			
Connect Seguin	965	846	854
Comal Sr. Citizen "My Friends Haus"	477	460	405
Workforce	0	0	0
FTA Charter	0	375	0
School-Kids Contract	2,153	2,161	1,689
TVC	24	40	14
Local Contracts Total	3,619	3,882	2,962
Unlinked Passenger Trips Total	8,397	8,644	7,256
Average Weekly Passenger Trips	1,938	1,995	1,674
Passengers Per Revenue Mile	0.12	0.13	0.13
Passengers Per Revenue Hour	2.07	2.18	1.99

Unlinked Passenger Trips (Boardings) Definition

Unlinked passenger trips or boardings are the number of passengers who board transportation vehicles. Passengers are counted each time they board vehicles no matter how many vehicles they use to travel from their origin to their destination. For the demand response mode, include personal care attendants and companions as long as they are not employees of the transit agency in the course of their work assignment. Attendants and companions are included regardless of whether or not they are fare-paying passengers. Do not count passengers based on tickets or tokens sold. Count actual passengers each time they board a vehicle.¹ Do not count employees of the transit agency that are on the vehicle while performing their job (i.e. vehicle operator, trainer, mechanic).

Calculating Passenger Trips

The counting of *all* passenger trips is called a 100 percent count. If available and reliable, 100 percent counts must be reported. If 100 percent counts are not available or reliable, passenger trips must be estimated and reported based on a sampling procedure. The Federal Transit Administration (FTA) requirements are:

Minimum confidence of 95 percent, and
Minimum precision level of +-10 percent.¹

Transit agencies that attempt to do a 100 percent count may miss some of the vehicle trips because of personnel problems or equipment failures. If these vehicle trips are two percent or less of the total, then the transit agency should factor up the data to account for the missing percentage. If the missed vehicle trips are more than two percent of the total, then the transit agency must have a qualified statistician approve the methodology for factoring the data to account for the missing percentage.¹

There are two approved sampling techniques described in circulars that provide definitions, sampling procedures, data recording procedures, annual report compilation and sample selection information:

1. FTA C 2710.1A Sampling Techniques Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System – this procedure provides an estimate of passenger trips and passenger miles for fixed route bus systems. The PTN-128 report requires passenger trips to be reported only.
2. FTA C 2710.2A Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required under the Section 15 Reporting System – this procedure is used to estimate passenger trips and passenger miles for demand response systems. The PTN-128 report requires passenger trips to be reporting only.

These circulars can be downloaded from the NTD Program website (www.NTDProgram.com)

Alternative sampling techniques may also be used but must be approved by a qualified statistician. If a transit agency uses automatic passenger counters for collecting passenger trips, requirements for FTA approval must be obtained. See NTD Reporting

Manual for specific requirements for using both alternative sampling techniques and automatic passenger counters (www.NTDPProgram.com).

Collecting Passenger Trips

Automated and manual scheduling/dispatching systems (and a combination of both) are used to collect passenger trip data.

Fixed Route

Manual recording of fixed route system passenger trips rely on vehicle operators to provide accurate data. Figure 11 illustrates information recorded for a typical route sample by vehicle operators in order to collect passenger trips, passenger loads and passenger mile data. *A similar simplified form may be used to collect passenger trips.* The column entitled, "Passengers Boarded" in Figure 11, may be used to calculate passenger trips.

Trip Sheet							
Date:	2/6/2007	Day of Week:	Tuesday	Total Capacity:	85		
Route/Run No.:	2 / 505	Time Period:	AM Peak	Seated Capacity:	48		
Vehicle No.:	404						
Driver Name:	Jane Doe						
					A	B	
Stop No.	Stop Description	Odometer Reading	Passengers Boarded	Passengers Deboarded	Passengers On-Board	Distance between Stops	Passenger Miles (A x B)
1	Begin Silver Spring Station	889.0	20		20	1.0	20.0
2	Georgia and Alaska	890.0	10	0	30	1.5	45.0
3	16th and Alaska	891.5	0	5	25	2.2	55.0
4	16th and Colorado	893.7	14	2	37	2.4	88.8
5	16th and Harrod	896.1	5	7	35	1.4	49.0
6	16th and Florida	897.5	0	2	33	1.0	33.0
7	16th and K	898.5	0	15	18	0.5	9.0
8	End Federal Triangle	899.0	0	18	0		-
Total:			49			10	299.8
Capacity Miles (Total Capacity x Total Distance between Stops)		850					
Seated Miles (Seated Capacity x Total Distance between Stops)		480					

Figure 11: Sampling of Passengers and Passenger Miles

Fixed route automated passenger trip information may be collected using automated fareboxes. Automated farebox reports should be tested to ensure that passenger trips are correctly calculated.

Demand Response

Manual recording of demand response system passenger trips rely on vehicle operators to provide accurate data. Data requirements are similar to fixed route with the addition of tracking companions and attendants in addition to scheduled patrons/clients. Figure 12, illustrates basic information to be recorded by vehicle operators in order to calculate passenger trips. Notice that in this example, the automated report also tracks service animals. Service animals should not be counted in the total passenger count.

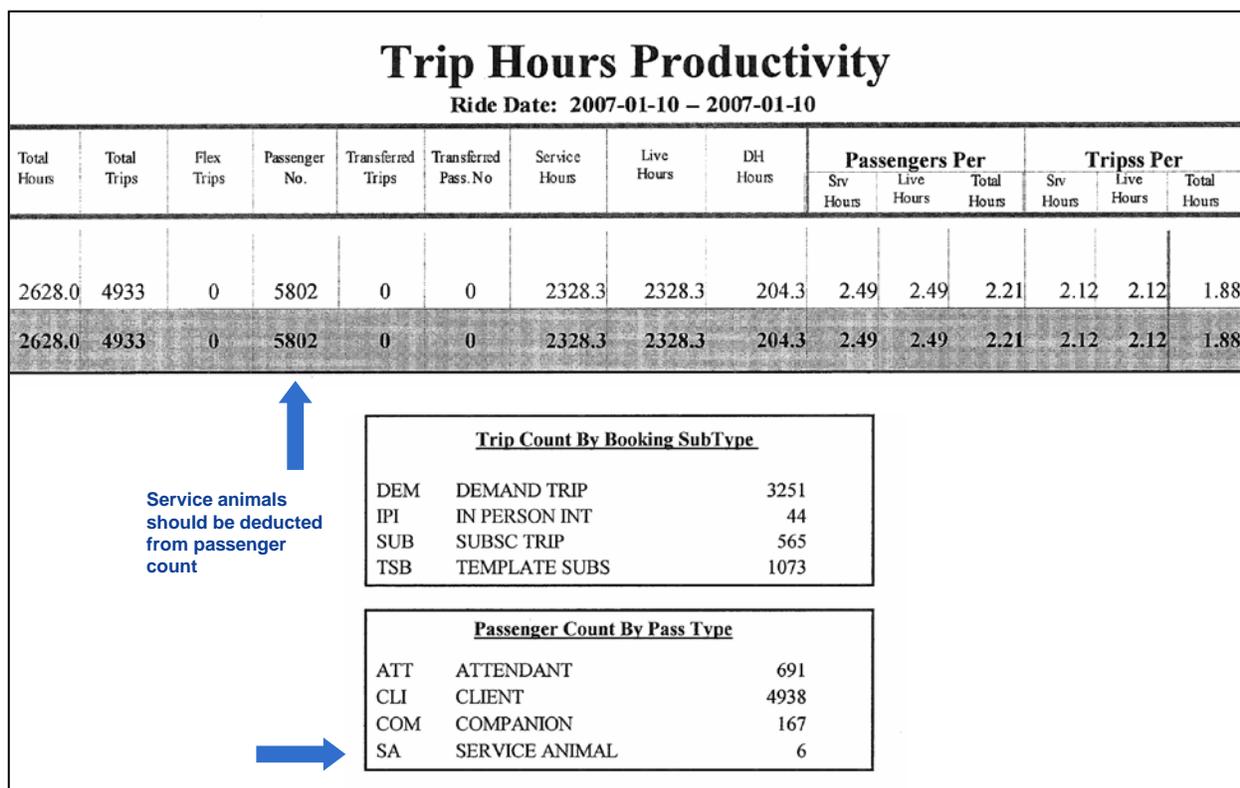


Figure 12: Automated Demand Response Passenger Trip Report (Trapeze)³

Requiring vehicle operators to turn in manifest information daily is highly recommended. In this way, information may be checked for accuracy while it is still fresh in the memories of the operators and dispatchers as questions arise. A spreadsheet or database may be used to check the data for reasonableness. Figure 13 illustrates how a spreadsheet/database may be helpful in automating hour, mile and passenger summary reports and in quality control. Note that the “Automated Calculations” provide a summary of hours, miles and passengers but also provides the average speed, deadhead ratio and productivity for each manifest. These automated calculations provide a means to check for errors and as a management tool. In Figure 13, manifest 4 indicates that the average deadhead speed is 4.1 miles per hour – this may indicate an error unless the end of the route is at the facility.

Data Input

Date	Manifest	Veh. No.	Driver	Passengers			Garage Out		First Pickup		Break Start		Break End		Last Drop		Garage In	
				Patrons	Companions	Attendants	Odometer	Time	Odometer	Time	Odom.	Time	Odom.	Time	Odometer	Time	Odometer	Time
Summary				154	1	3												
5/14/2007	1	501	Joe	27			76,239	6:30	76,269	7:00	12:00	12:30	76,426	17:30	76,441	18:45		
5/14/2007	2	502	Eric	25	1		142,728	9:00	142,729	9:15	12:45	13:45	142,843	17:20	142,853	18:00		
5/14/2007	3	503	Kelly	57		1	118,234	9:00	118,237	9:20	13:45	14:45	118,334	17:58	118,347	18:15		
5/14/2007	4	504	Mary	28		2	91,050	5:45	91,051	5:59	9:15	10:15	91,169	14:30	91,170	14:45		
5/14/2007	5	505	Linda	17			132,912	4:30	132,915	5:15			132,986	9:20	132,991	9:30		

Data Check – Automated Calculations

Date	Manifest	Total Revenue		Total Deadhead		Total Vehicle		Speed Check			Deadhead Ratio		Productivity	
		Miles	Hours	Miles	Hours	Miles	Hours	Revenue	Deadhead	Total	Miles	Hours	Passengers per Rev. Hour	Passengers per Rev. Mile
Summary		557	12:19	82	4:41	639	17:00	15.3	17.5	15.6	13%	11%	4.35	0.28
5/14/2007	1	157	10:00	45	1:45	202	11:45	15.7	25.7	17.2	22%	15%	2.70	0.17
5/14/2007	2	114	7:05	11	0:55	125	8:00	16.1	12.0	15.6	9%	11%	3.67	0.23
5/14/2007	3	97	7:38	16	0:37	113	8:15	12.7	25.9	13.7	14%	7%	7.60	0.60
5/14/2007	4	118	7:31	2	0:29	120	8:00	15.7	4.1	15.0	2%	6%	3.99	0.25
5/14/2007	5	71	4:05	8	0:55	79	5:00	17.4	8.7	15.8	10%	18%	4.16	0.24

Figure 13: Hour, Mile and Passenger Spreadsheet/Database

Assess Your Understanding – Passenger Trips

1. A patron purchased 50 tickets in March. Should the transit district count this as 50 trips in their monthly passenger count?
2. A patron traveled across town traveling on three separate routes using transfers. How many passenger trips should be counted?
3. A patron with a disability traveled with an attendant who traveled free of charge. How many passenger trips should be counted?
4. Are 100% counts of passenger trips preferred over a sampling method if available and reliable? True or False.
5. Passenger trips can be calculated before a patron takes the scheduled or paid trip? True or False.

Answers on following page

Passenger Trip Answers:

1. No
2. Three
3. Two
4. True
5. False

Common Errors – Unlinked Passenger Trips

Error in reporting	Correct Reporting
Personal care attendants and companions are excluded.	Include all persons boarding the vehicle.
Not all service is included in passenger counts.	Include all service operated or purchased in passenger counts.
Passengers are counted by round trip.	Passengers should be counted each time they board vehicle
Passengers that do not pay a fare are excluded from the count.	Count all passengers even if they do not pay a fare.
Passengers are counted based on fares sold not by actual boardings.	Count based on the physical boarding onto the vehicle.

MANAGEMENT STATISTICS –
MILES, HOURS AND UNLINKED
PASSENGER TRIPS

Management Statistics and Graphs – Hours, Miles and Passengers

The PTN-128 report automatically calculates management statistics and generates graph reports.

The PTN-128 report Hours and Miles section automatically calculates the following management statistics (see Figure 14):

- “Deadhead Ratio”
- “System Speeds”

The PTN-128 also generates year-to-date (YTD) totals as a comparison to the Prior Year Total.

	Sep	Oct	Nov	YTD Total	2015 Total
ACTUAL VEHICLE HOURS					
TOTAL VEHICLE MUST BE GREATER THAN OR EQUAL TO REVENUE					
Revenue ⁽ⁱ⁾	4,065	3,973	3,651	11,689	55,929
Total Vehicle	5,731	5,520	5,019	16,270	78,962
Deadhead Hours ⁽ⁱ⁾	1,666	1,547	1,368	4,581	23,033
Deadhead Ratio ⁽ⁱ⁾	29.1%	28.0%	27.3%	28.2%	29.2%
ACTUAL VEHICLE MILES					
TOTAL VEHICLE MUST BE GREATER THAN OR EQUAL TO REVENUE					
Revenue ⁽ⁱ⁾	67,439	64,446	57,163	189,048	969,085
Total Vehicle	91,399	85,382	77,295	254,076	1,304,779
Deadhead Miles ⁽ⁱ⁾	23,960	20,936	20,132	65,028	335,694
Deadhead Ratio ⁽ⁱ⁾	26.2%	24.5%	26.0%	25.6%	25.7%
SYSTEM SPEED					
Revenue	16.6	16.2	15.7	16.2	17.3
Total	15.9	15.5	15.4	15.6	16.5
Deadhead	14.4	13.5	14.7	14.2	14.6

Figure 14: PTN-128 Deadhead Ratio and System Speed

Deadhead Ratio

Deadhead Ratio is the deadhead divided by the total vehicle service. The deadhead ratio is the percent of service that is needed to move the vehicle into service and out of service. It is unproductive time and miles as passengers cannot board the vehicle; therefore, the lower the deadhead ratio the better.

Reasonableness Check – Deadhead Ratio

Deadhead ratios may be lower than average when the majority of first stops are located adjacent to the bus garage.

Deadhead ratios may be higher when the majority of stops are located at distant locations.

Deadhead ratio should be relatively consistent from month to month and from year to year unless a significant change in service occurs

System Speed

System Speed is the vehicle service miles divided by the vehicle service hours.

- Revenue speed = revenue miles divided by revenue hours
- Deadhead speed = deadhead miles divided by deadhead hours

System speed is a good check to ensure hours and miles are reasonably reported.

Reasonableness Check – System Speed

- Service area coverage and service type (demand response, fixed route, flexible route) and distance between stops influence system speeds.

Fluctuations in speeds may occur if there are significant changes in number of passengers carried.

- If unlinked passenger trips significantly increase, the average speeds will typically decrease.
- If unlinked passenger trips significantly decrease, then average speeds will typically increase.

Deadhead speeds are typically faster than revenue speeds as the vehicle moves at a slower speed when stopping for passengers in revenue service.

- This may not be true if the vehicle idles for long period of times during revenue service as the revenue hours are driven up and drive the revenue speeds down.
- Deadhead speed may also be slower than revenue speed if the routes begin close to the first pickup with short deadhead distances.

The PTN-128 report Passenger section automatically calculates the following management statistics (see Figure 15):

- Average Weekly Passengers
- Passengers per Revenue Mile
- Passengers per Revenue Hour

The PTN-128 also generates year-to-date (YTD) totals as a comparison to the Prior Year Total.

	Sep	Oct	Nov	YTD Total	2015 Total
Average Weekly Passenger Trips	1,938	1,995	1,674	467	2,137
Passengers Per Revenue Mile	0.12	0.13	0.13	0.13	0.11
Passengers Per Revenue Hour	2.07	2.18	1.99	2.08	1.99

Figure 15: PTN-128 - Weekly Passenger Trips, Passengers per Revenue Mile, Passengers per Revenue Hour

Average Weekly Passenger Trips

Average weekly passenger trips is an estimated number taking the total trips for the period and dividing by the number of weeks. The PTN-128 report generates the average weekly passenger trip as a management tool to provide a quality assurance check.

Reasonableness Check – Average Weekly Passenger Trips and Total Passengers

Compare the average weekly passenger trips generated to the dispatch trip logs. Managers typically know the average number of trips their system provides on a weekly basis.

Average weekly passenger trips should be relatively consistent from month to month and from year to year unless a significant change in service occurs.

Passengers per Revenue Mile

Passengers per revenue mile is the total unlinked passenger trips divided by actual revenue miles and is a measure of service effectiveness. Passengers per revenue mile is the number of passengers the system carries on average per mile of revenue service.

Typically, demand response service will carry fewer passengers per mile than fixed route service. Commuter services will carry fewer passengers per mile than local services due to the greater distances traveled for commuter service. This statistic may change with seasons, time of day, or day of the week. For example, holiday periods and inclement weather months may decrease number of passengers. This is also a measure of how well service is scheduled and executed. Agencies may use this measure to review portions of routes or service area.

Reasonableness Check – Passengers per Revenue Mile

Average unlinked passenger trips per revenue mile should be relatively consistent from month to month and from year to year unless a significant change in service occurs or change in the scheduling process occurs.

Service area coverage, type of service (fixed route, demand response, medical transportation program) influence the effectiveness or productivity of the system.

Passengers per Revenue Hour

Passengers per revenue hour is the total passenger boardings divided by actual revenue hours and is a measure of service effectiveness. Passengers per revenue hour is the number of passengers the system carries on average per hour of revenue service.

Typically, demand response service will carry fewer passengers per hour than fixed route service. Commuter services will carry more passengers per hour than local services due to the faster speed of the commuter service. This statistic may change with seasons, time of day, or day of the week. This is also a measure of how well service is scheduled and executed. Agencies may use this measure to review portions of routes or service area.

Reasonableness Check – Passengers per Revenue Hour

Average unlinked passenger trips per revenue hour should be relatively consistent from month to month and from year to year unless a significant change in service occurs or change in the scheduling process occurs.

Service area coverage, type of service (fixed route, demand response, medical transportation program) influence the effectiveness or productivity of the system.

REVENUE VEHICLES AND
MECHANICAL FAILURES

Revenue Vehicles and Mechanical Failures

The PTN-128 report requires the reporting of revenue vehicles and mechanical failures monthly as illustrated in Figure 16 below.

	Sep	Oct	Nov
FLEET STATISTICS			
Total Revenue Vehicles	11	11	10
Owned ¹			
Total Revenue Vehicles	5	5	8
Contracted			
Total Light Rail	0	0	0
Total Commuter Rail	0	0	0
Total	16	16	18
Peak Vehicles (optional) ¹	16	16	18
Spare Ratio ¹	0.0%	0.0%	0.0%
Failures ¹			
Major Mechanical	7	3	1
System Failures ¹			
Other Mechanical	6	1	2
System Failures ¹			
Total Mechanical Failures	13	4	3
Revenue Miles between Failures	3,115	11,577	14,091

Figure 16: Revenue Vehicles and Mechanical Failures

Revenue Vehicles

Definition of Revenue Vehicles

The rolling (and floating) stock used to provide revenue service for passengers. The inventory of revenue vehicles includes both active and inactive vehicles as follows:

- Vehicles in operation (i.e. providing revenue service)
- Spare vehicles
- revenue vehicles maintained to meet routing and heavy maintenance requirements,
 - to meet unexpected vehicle breakdowns or accidents,
 - thereby preserve scheduled service operations
- New vehicles purchased and delivered (but not yet put into revenue service)
- Vehicles out for long term repair
- Vehicles in storage

- Vehicles in a Federal Transit Administration (FTA) approved emergency contingency plan
- Vehicles awaiting sale³

Report revenues vehicles whether they are owned or a part of the purchased transportation fleet. The PTN-128 requirements focus on the use of revenue vehicles and not on their ownership; therefore, both owned and contract vehicles are reported. The number of revenues vehicles reported shall be as of the end of every month.

Do not include vehicles used to support revenue service such as tow trucks, maintenance vehicles, or dedicated supervisor vehicles.

Peak Vehicles

The PTN-128 has a line entitled “Peak Vehicles.” Peak Vehicles are optional to report. Peak vehicles are the number of vehicles operated to meet the maximum service requirement during a typical day when the most vehicles are out on the street providing service. In most instances, this is the number of scheduled vehicles since most transit agencies have sufficient vehicles to operate the scheduled service.

Mechanical Failures

Definition of Mechanical Failures

Revenue vehicle mechanical failures are mechanical problems that affect a vehicle as follows:

- The specific vehicle does not complete its scheduled revenue trip, or
- The specific vehicle does not start its next scheduled revenue trip.⁴

The revenue vehicle mechanical failures are reported in two categories:

1. Major mechanical system failures
2. Other mechanical system failures

Major Mechanical System Failures

Major mechanical system failures are failures of a mechanical element that prevents the revenue vehicle from completing a scheduled revenue trip or from starting the next scheduled revenue trip because actual movement is limited or because of safety concerns. Examples of major bus failures include breakdowns of brakes, doors, engine cooling system, steering and front axle, rear axle and suspension and torque converters.

The differences in major mechanical system failures reported across agencies may be in the numbers reported, not the types of major mechanical failures.⁴

Other Mechanical System Failures

Other mechanical system failures are failures of a mechanical element of the revenue vehicle that, because of local agency policy, prevents the revenue vehicle from completing

³National Transit Database, Form A-30, www.ntdprogram.org

⁴ National Transit Database (NTD), Form R-20, www.ntdprogram.org

a scheduled revenue trip or from starting the next scheduled revenue trip even though the vehicle is physically able to continue in revenue service. Examples of other bus failures include breakdowns of fareboxes, wheelchair lifts, heating, ventilation and air conditioning systems and other problems not included as a major mechanical system failure.⁴

Since other mechanical system failures are based on local policies, there will be variation in the types and therefore, the numbers reported by different transit agencies. For example, some agencies in the northern part of Texas may continue to operate a bus with an air conditioning breakdown while agencies in the southern part of Texas would replace the bus immediately.⁴

There are many ways to account for vehicle maintenance performance. However, for purposes of reporting for the PTN-128, the National Transit Database definitions are used. The key to reporting mechanical failures accurately is to remember the following:

Key:

A vehicle failure is counted only if the vehicle is prevented from:

- completing a trip; or,
- starting the next trip

Because mechanical failures are derived from service, the dispatch area typically collects mechanical failure information. A recommendation is to provide the dispatch staff with a form to record mechanical failures as illustrated in Table 2 below.

Mechanical Failures

A vehicle failure is counted only if the vehicle is prevented from:

- completing a trip; or,
- starting the next trip

Table 2: Dispatch Mechanical Failure Recording Form

Date	Time	Failure (check one)		Description
		Major actual movement is limited or because of safety concerns	Other local agency policy, even though the vehicle is physically able to continue	

Assess Your Understanding – Mechanical Failures

1. The air conditioning on one of the Transit Agency's buses fails while carrying passengers in revenue service. The driver determines that he is unable to repair the problem and calls for a backup because it is a hot day.
2. During layover, one of the Transit Agency's buses experience an engine cooling system failure. The vehicle is towed to the garage. Passengers waiting to board during layover wait for the next trip.
3. The brakes stick on one of the Transit Agency's buses. The driver radios for help from the mobile repair unit; the unit adjusted the brakes during the scheduled layover for the bus in time for the bus to start its next scheduled trip.
4. The front axle breaks on one of the Transit Agency's buses on its scheduled pullout from the garage to the beginning of the bus route. The bus is towed to the garage and a replacement vehicle is sent.
5. While deadheading back to the dispatching point at the end of the day, an electrical system problem activates the wheelchair lift on one of the Transit Agency's vans (demand response). The lift gets stuck in the extended position and the van has to be towed to the garage.

Answers on following page

Mechanical Failure Answers:

1. Report as other mechanical system failure. Air conditioning is not considered a major system, because the bus could physically continue in revenue service without working air conditioning.
2. Report as a major mechanical system failure because the bus could not physically operate its next scheduled trip.
3. Do not report because the bus started its next scheduled trip.
4. Report as a major mechanical system failure because the bus could not start its next scheduled trip.
5. Do not report since the van completed all of its scheduled trips for the day.

Common Errors – Vehicles and Mechanical Failures

Error in reporting	Correct reporting
Exclusion of inactive vehicles from the vehicles reported	Ensure that all vehicles, including those in storage or in disrepair are included in the vehicle count.
Exclusion of vehicles not owned.	Include all vehicles utilized to provide service whether owned, leased or provided through purchased transportation agreements.
Base mechanical failures on towing records or roadcalls.	Record failures according to dispatch records and definition - when the vehicle is unable to complete a trip or start the next scheduled trip.

FLEET STATISTICS – VEHICLES AND
MECHANICAL FAILURES

Fleet Statistics – Vehicles and Mechanical Failures

The PTN-128 report Vehicles and Mechanical Failures section automatically calculates the following management statistics (see Figure 17):

- “Spare Ratio”
- “Revenue Miles between Mechanical Failures”

The PTN-128 also generates year-to-date (YTD) totals as a comparison to the Prior Year Total.

	Sep	Oct	Nov
FLEET STATISTICS			
Total Revenue Vehicles Owned ?	11	11	10
Total Revenue Vehicles Contracted	5	5	8
Total Light Rail	0	0	0
Total Commuter Rail	0	0	0
Total	16	16	18
Peak Vehicles (optional) ?	16	16	18
Spare Ratio ?	0.0%	0.0%	0.0%
Failures ?			
Major Mechanical System Failures ?	7	3	1
Other Mechanical System Failures ?	6	1	2
Total Mechanical Failures	13	4	3
Revenue Miles between Failures	3,115	11,577	14,091

Figure 17: PTN-128 Vehicles and Vehicle Failures

Spare Ratio

Spare ratio is the number of total revenue vehicles divided by peak vehicles. The spare ratio reflects the vehicles the agency has in its fleet to meet maintenance requirements.

A spare ratio that is too low may cause missed pullout or missed service. A high spare ratio may indicate that the number of vehicles in need of repair or need of disposal is high; or that maintenance is ineffective. In fleets larger than 50 total vehicles, a maximum spare ratio is typically 20%.

Revenue Miles Between Failures

Revenue miles between failures is the number of revenue miles divided by the number of failures. It is the number of revenue miles a vehicle travels on average between failures; therefore, the higher the miles between failures the better.

This is a measure of revenue service quality as measured by maintenance and vehicle performance.

Revenue Miles between failures fluctuate from month to month. For example, revenue miles between failures may drop during warm weather months due to air conditioning failures; or, may increase when agencies cut back service during months of low service demand such as holidays.

Reasonableness Check – Spare Ratio and Revenue Miles between Mechanical Failures

Spare ratios for large systems are typically between 15 and 20%. For example a total fleet of 100 vehicles with 85 peak vehicles provides a spare ratio of 18% ($100/85 = 118\%$) for preventive maintenance and heavy repairs.

Check the number of days an average vehicle travels between failures. If the agency reports revenue miles between mechanical failures of 10,000 and averages 250 miles per day per vehicle, this translates to 40 days between a failure for each vehicle ($10,000/250$).

- Less than one week between failures may indicate an error in reporting, a serious maintenance issue or fleet issue.

HOW TO REPORT – FINANCIAL DATA

Financial Data Reporting

The objectives of the financial reporting section of the PTN-128 are to:

- Identify the origin and amount of capital and operating funds that transit agencies received from Federal, state and local governments and from their own (directly generated) sources; and
- Determine the amounts of these funds that transit agencies use to pay for operating expenses and capital projects.⁵

⁵ National Transit Database (NTD), Form F-10, www.ntdprogram.org

REVENUES

Revenues

Report all revenues on the PTN-128 by funding source including funds for both operating and capital expenditures. Since the PTN-128 covers transit uses, report only those funds that are (or will be) applied to the transit agency for *transit projects*. For example, if a transit district is part of a larger social service organization, do not report revenues received by the agency to support non-transit social services.

Revenue Concepts

Accrual Accounting - Revenues

Transit districts should use accrual accounting to report PTN-128 data. The guiding principal for completing this form is to report funds in the period that they are earned (or applied), regardless of whether or not receipt of the revenues (or payment) takes place in the same reporting period.

- For revenues *tied to cost of service*, report funds based upon time of service delivery
- For revenues that are *independent of cost of service*, report them when received. Examples of funds earned based on non-cost factors include passenger revenues, dedicated taxes, and bridge, tunnel and highway tolls.
- When an organization receives a contribution, grant, appropriation, or contract whose use is limited to a specified purpose, it has not earned revenue until the funds have been spent for that purpose

Bonds and Loans

Report the proceeds from government agency bonds or for loans issued during the period as revenues on the PTN-128 report. Report the interest as an operating expenditure in the Expenses section of the PTN-128 report. For more information regarding bonds, refer to the FTA online publication: "Financing Techniques for Public Transit."⁵

General Revenue Reporting Concepts

- Donated revenues (non-cash, in-kind, contributed service) shall be included in the reporting of funds.
- Do not report the total amount of funding in an approved grant application, only the grant funds earned from an incurred expenditure during the period.⁵
- Report toll credits and transportation development credits under the applicable Federal grant program.

Assess Your Understanding – When to Report Revenues

1. You send TxDOT a \$40,000 bill in February to subsidize January service. You receive payment from the state in April.
2. Your agency receives from the city an annual transit allocation support of \$100,000 in January. You will use those funds to support service in the amounts of \$70,000 in June and \$30,000 in July.
3. Your agency receives \$100,000 from the city in January to be used as local share for the purchase of five buses. Three buses are accepted as complete in June and two in July.
4. You receive \$40,000 in revenue from your bus shelter advertising contractor in January. You later use that money as local share for two vehicles that you receive in June.

When to Report Revenues Answers:

1. Report in January
2. Report in June and July
3. Report in June and July
4. Report in January

Revenue Categories

The PTN-128 Revenue section is divided into funding categories (see Figures 18 and 19):

- Federal Transit Administration Programs
- Other Federal Programs
- State/Other Programs
- Local Revenues
- Direct Transit Funding
- Indirect Transit Funding
- Local Contracts

The Applied Revenues section with FTA Programs is shown in Figure 18. This subsection includes all revenue sources received from the federal level. Section 5307 Federal and Section 5311 Federal revenues are allocated by formula, while the remaining federal sources are specifically awarded.

	Sep	Oct	Nov
APPLIED REVENUES			
Federal Transit Administration Programs			
Section 5307 Federal	49,555	137,937	134,918
Section 5311 Federal	0	0	0
5307 & 5311 Contract Revenues (From another transit district)	0	0	0
Section 5303, 5304, and 5305 Planning Revenues	0	0	0
Section 5309 and 5339 Capital Revenues	7,615	6,858	0
Section 5310 Elderly & Disabled	0	0	0
Section 5316 Job Access & Reverse Commute	0	0	0
Section 5317 New Freedom	0	0	0
Congestion Mitigation & Air Quality	0	0	0

Figure 18: Federal Transit Administration Programs Revenue Sources

Section 5307 Federal

Report FTA Urbanized Area Formula Program (Section 5307) funds expended (applied to operations or capital). Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.⁵

Section 5311 Federal

Report FTA Non-Urbanized Area Formula Program (Section 5311) funds expended (applied to operations or capital). Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.⁵

Do not report the total amount of funding in an approved grant application, only the grant funds earned from an incurred expenditure during the period.⁵

5307 & 5311 Contract Revenues

If a transit district receives funding from another transit district to provide general public service, then report these funds under the “5307 and 5311 Contract Revenues” line. In addition, if reporting agency receives funding from a large urban transit agency such as a Metropolitan Transit Agency to provide general public service, then report these funds under the “5307 and 5311 Contract Revenues” line.

“Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.”⁵

Section 5303, 5304, and 5305 Planning Revenues

Urban and rural transit districts that receive funding for FTA Metropolitan & Statewide Planning Section 5303, 5304, or 5305 shall report funds received under the “Section 5303, 5304, and 5305 Planning Revenues” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Section 5309 and 5339 Capital Revenues

Urban and rural transit districts that receive funding for FTA Capital Program Section 5309 and/or FTA Bus and Bus Facilities Section 5339 shall report funds received under the “Section 5309 and 5339 Capital Revenues” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Section 5310 Elderly & Disabled

Urban and rural transit districts that receive funding for FTA Enhanced Mobility of Seniors and Individuals with Disabilities Section 5310 shall report funds received under the “Section 5310 Elderly & Disabled” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Section 5316 Job Access & Reverse Commute

Urban and rural transit districts that receive funding for FTA Job Access and Reverse Commute Program Section 5316 shall report funds received under the “Section 5316 Job Access & Reverse Commute” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Section 5317 New Freedom

Urban and rural transit districts that receive funding for FTA New Freedom Program Section 5317 shall report funds received under the “Section 5317 New Freedom” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Congestion Mitigation & Air Quality

Urban and rural transit districts that receive funding for FHWA Congestion Mitigation & Air Quality (CMAQ) Program shall report funds received under the “Congestion Mitigation & Air Quality” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Local Investment

The Applied Revenues section with Local Investments is shown in Figure 19. Note that there is a “Local Investment Total” sub-total at the bottom of the section before the Total Applied Revenue line. The Local Investment sub-total is the sum total of all “Local Revenues”, “Direct Transit Funding”, “Indirect Transit Funding”, and “Local Contracts.” The Local Investment total is used in the calculation of the state funding formula for performance.

For purposes of the funding formula, “Local Investment Total” includes all funding sources other than:

- Section 5307 Federal
- Section 5311 Federal
- 5307 & 5311 Contract Revenues
- Section 5303, 5304, and 5305 Planning Revenues
- Section 5309 and 5339 Capital Revenues
- Urban State

- Rural State

The Local Investment Total is calculated as such for the Local Investment per Operating Expense performance measure. The “Total Applied Revenue” total includes the revenue sources within the Local Investment Total as well as all other revenue sources within the Applied Revenues section. The following section will describe each funding category in detail.

	Sep	Oct	Nov
Local Investments			
Other Federal Programs			
Medical Transportation Program	0	0	0
State/Other Programs			
Urban State ⓘ	20,609	28,386	27,659
Rural State ⓘ	0	0	0
Head Start	0	0	0
Department of Aging & Disabilities	0	0	0
Department of Assistive & Rehabilitative Services	0	0	0
Local Revenues			
Passenger Fares ⓘ	419	3,878	2,372
Direct Transit Funding			
Local Contributions (govt & non-govt) ⓘ	6,710	9,772	8,951
Contribution Services (non-cash) ⓘ	0	0	0
Sales Tax ⓘ	0	0	0
Indirect Transit Funding			
Auxiliary Transit Revenue ⓘ	0	0	0
Other Transportation Revenues ⓘ	0	0	0
Non-Transit Related Revenues ⓘ	0	0	0
Local Contracts + Add Row			
Social Service Block Grant	0	0	0
Local Contracts Total	\$0	\$0	\$0
Local Investment Total ⓘ	\$7,129	\$13,650	\$11,323
Total Applied Revenue	\$61,353	\$87,014	\$86,856

Figure 19: Local Investment Revenue Sources

Other Federal Programs

Medical Transportation Program

Urban and rural transit districts that receive federal funding from the Medical Transportation Program (MTP) for non-emergency medical trips shall report funds received under the “Medical Transportation Program” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

State/Other Programs

Urban State

Urban transit districts that receive state funding for providing general public transit service shall report funds received under the “Urban State” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.⁵

Rural State

Rural transit districts that receive state funding for providing general public transit service shall report funds received under the “Rural State” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.⁵

Head Start

Urban and rural transit districts that receive state funding from the Texas Head Start Association shall report funds received under the “Head Start” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Department of Aging & Disabilities

Urban and rural transit districts that receive state funding from the Texas Department of Aging and Disability Services (DADS) shall report funds received under the “Department of Aging & Disabilities” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Department of Assistive & Rehabilitative Services

Urban and rural transit districts that receive state funding from the Texas Department of Assistive and Rehabilitative Services (DARS) shall report funds received under the “Department of Assistive & Rehabilitative Services” line. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for

benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Local Revenues

Passenger Fares

Passenger fares are the revenues earned from carrying passengers. Passenger fares may be collected in several ways, including:

- Before service is provided (e.g., through the sale of media such as passes, tickets, tokens sold to passengers)
- Directly at the point of service (e.g., farebox, turnstile)
- After the service is provided, (e.g., through weekly or monthly billing)⁵

Passenger fares are usually the amounts paid by the rider to use transit services but may also include special transit fares. Special transit fares are fares from contracts to the transit agency in which an agency or organization pays a set amount in return for unlimited transit service (on existing service) for the persons covered by the contract.⁵ Special transit fares are a contract for fares not for service.

Passenger fares may include special programs such as reduced passes or ticket prices for students, the elderly or individuals with disabilities. However, passenger fares should reflect the amount of the fare that the passengers pay on their own behalf.⁵

Passenger fares do not include subsidies or passenger fare assistance from other entities, such as governments to provide a reduced fare or free fare. Subsidies are provided to support the general provision of transit service. Passenger fare assistance is targeted to help specific classes of users (e.g., senior citizens, students) and helps to offset the reduced or free fares offered these users. Subsidies and fare assistance are reported in the appropriate state and local government source of funds.⁵

Direct Transit Funds

Direct transit funds are revenues earned from activities directly related to the provision of public transit service. The revenues are generated directly for public transportation.

Local Contributions (government and non-government)

Local contributions are funds allocated to transit out of general revenues of another entity. These funds are often part of the government's annual budgeting process from general revenues rather than dedicated funds for transit. These funds are specifically designated for the provision of transportation and assist with paying the operating and capital costs of providing transit services and include:

- Operating assistance
 - 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

- Re-imbursements of payments for taxes, interest, maintenance and security costs
 - Special demonstration project assistance
- Capital assistance⁵
- Funds dedicated to transit at their source
 - Transit tax
 - Bridge, highway toll
 - HOV/HOT lane toll
- Other government funds
 - Rebate on fuel sales tax
 - Licensing/registration fees

Contribution Services (non-cash)

Contributed services are receipt of non-cash assets or services from another entity that benefits the transit operator. In-kind services are a type of contributed services. Report in-kind services as contributed services only if there is no obligation to pay for the services

Determining Contributed Services:

Contributed services include:

- Physical assets – report the fair market value at the date received
- Services – report the services as contributed service is the service meets the following test:
 - The service is significant and essential
 - The transit agency has reasonably good control over the services
 - There is an objective basis to value services
 - The service benefits people outside the contributor's organization

Important Note: the amount of revenue reported for contributed services must be offset by an equal amount reported as expenses.

Assess Your Understanding – Contributed Services

1. The city legal staff represents the transit operator at a claims hearing for free
2. The county provides space for the transit call center in county offices with no obligation to pay for rent
3. The community college has students volunteer to greet transit passengers at the central terminal one day per semester
4. The city includes transit employees within their drug and alcohol testing program and charges the transit operator a reduced charge of \$25.00 per drug and alcohol test rather than the \$100.00 actual rate.

See following page for answers

Contributed Services Answers:

1. Yes, this is a significant and essential service where there is an objective basis to value the service, the transit agency has reasonably good control over the service and the service benefits people outside of the organization
2. Yes, because there is no obligation to pay for the lease or rent of the building, this is reported as a contributed service
3. No, this service is not significant as it is only one day per semester and is not essential to providing transit service
4. Yes, the \$75.00 different between the \$100.00 actual rate and the \$25.00 reduced charge should be reported as a contributed service.

Sales Tax

If a transit agency is an independent political entity and has the legal authority to impose a dedicated tax, this tax is called a directly levied tax. If the tax is levied by the legal authority of the local or state government for transit use, it is reported under local or state government sources of funds. For administrative convenience, directly levied taxes may be collected through another governmental entity. For example, a transit agency may use its legal authority to add one percent to the county sales tax for transit uses. The county collects all of the sales tax and distributes the one percent back to the transit agency. The one percent tax is directly levied sales tax by the transit agency reported under "Sales Tax" line on the PTN-128 report.

Indirect Transit Funds

Indirect transit funds are revenues earned from activities indirectly related to the provision of public transit service.

Auxiliary Transit Revenues

Auxiliary transit revenues are generated from the by-products of the transit service such as advertisements on-board vehicles, concessions stands in station areas; fees paid for transit ID cards, or fines paid for fare evasion.⁵ These revenues are not dedicated to the provision of transit service. Report auxiliary transit revenues in the month they are earned.

Other Transportation Revenues

Other transportation revenues category is infrequently used by transit agencies as it includes transportation services that are not open to the general public such as charter service and exclusive school bus service. Charter service is a vehicle hired for exclusive use that does not operate over a regular route, on a regular schedule and is not available to the general public. Exclusive school bus service is the use of buses to carry children and school personnel to and from their schools or school-related activities.

Non-transit Related Revenues

Funds earned from activities not associated with the provision of transit service including:

- Investment earnings
- Revenues earned from sales of maintenance services
- Rentals of revenue vehicles to other operators
- Rentals of transit agency buildings and property to other organizations
- Parking fees
- Donations not specified for transit use
- Grants not specified for transit use
- Development fees
- Rental car fees

Local Contracts

Any contract revenues that are not related to the pre-listed in the other possible revenue source rows can be added to the PTN-128 worksheet in the "Local Contracts" sub-section.

Contract revenues are revenues generated from contracts to provide transit services for a designated group or purpose.

Common Errors – Revenues

Errors in reporting	Correct reporting
Not all revenues are reported.	Ensure that all revenues (both operating and capital) from all contracts and sources are reported. A good check is to calculate revenues less expenses and determine if it is what is expected.
Contributed services are not reported.	Ensure that “non-cash” funding is reported both in revenues and expenses.
Fare revenues deducted from an invoice are not reported in revenues.	Ensure that fare revenues retained by the seller of purchased transportation are captured as fare revenue.

EXPENSES

Expenses

Report both operating and capital expenses on the PTN-128 report. Reporting of capital expense is now a mandatory requirement. Operating expenses and capital expenses are collected using the Uniform System of Accounts (USOA).

Expense Concepts

The PTN-128 collects operating expenses which are those expenses associated with the day-to-day operation of the transit agency. Understanding the following concepts is necessary to correctly complete the PTN-128:

- Accrual accounting
- Treatment of Maintenance and ADA paratransit expenses
- Report contributed services in expenses
- Expense categories
- Adjustment for capital cost of contracting

Accrual Accounting - Expenses

Expenses are reported using the accrual accounting principle that expenses are reported in the month they are incurred, i.e., the month in which they result in liabilities for benefits received, regardless of whether or not the expenditure is paid during the reporting period.⁶ Report timing is not tied to the timing of actual payment of expenditure. If 1000 hours of transit service is provided in June for a cost of \$20,000, then report expenses of \$20,000 in June whether or not actual payments have occurred.

Operating Expenses Eligible for Capital Reimbursements

Maintenance expenses and ADA paratransit expenses that are eligible for Federal capital reimbursement are reported as operating expenses in the appropriate category on the PTN-128 report. This is consistent with the National Transit Database standards.⁶

Reporting Contributed Services in Expenses

Contributed services are receipt of non-cash assets or services from another entity that benefits the transit operator. Report the expenses associated with the contributed service. The amount of *revenue* reported for contributed services must be offset by equal amounts reported as *expenses*. For example: an agency receives free rent in the amount of \$3,000 per month for the use of the administrative offices. The agency should report the \$3,000 per month under the Contributed Service Revenue category and \$3,000 per month under the Administrative Operating Expense category.

Why report contributed services in expenses?

If an agency has a large percentage of contributed service and does not report it as an expense, when comparing operating costs across agencies, the numbers would be

⁶ National Transit Database (NTD), Form F-30, www.ntdprogram.org

skewed. Efficiency indicators such as cost per mile and cost per passenger would not be accurate.

Operational Expense Categories

The operational expense categories include the following:

- Operating
- Maintenance
- Administrative
- Planning
- Purchased Transportation

Each of these categories is listed under the Total Operating Expenses section of the PTN-128 worksheet as shown in Figure 20 below:

	Sep	Oct	Nov
TOTAL OPERATING EXPENSES			
Operating	106,986	87,490	128,162
Maintenance	1,104	32,341	31,314
Administrative	25,986	20,853	125,413
Planning	3,734	3,975	6,578
Operation Expenses	\$137,810	\$144,659	\$291,467
Purchased Transportation			
From a non-transit district + Add Row			
less Capital Expenses in Purchased Transportation	0	0	0
From Non-transit Total	\$0	\$0	\$0
From a transit district + Add Row			
less Capital Expenses in Purchased Transportation	0	0	0
From Transit Total	\$0	\$0	\$0
Operating Purchase Transportation Total	\$0	\$0	\$0
Operation Expenses Total	\$137,810	\$144,659	\$291,467
Operating Cost per Passenger	\$18.00	\$19.14	\$45.17
Operating Cost per Revenue Hour	\$42.48	\$42.75	\$100.85
Operating Cost per Revenue Mile	\$2.97	\$3.04	\$7.11
Subsidy/Passenger	\$6.59	\$10.83	\$24.48

Figure 20: Categories of Expenses within Total Operational Expenses

Table 3: PTN-128 Operating Expense Categories

Operating	Maintenance	Administrative
Transportation Administration & Support Garage & Station Supervision Safety & Training Field Supervision Accident Investigation Revenue Vehicle Movement Control Starters Dispatching Technology Support (AVL, Signal Priority) Scheduling of Transportation Operations Data Collection Activities (Ride/Time Checks) Scheduling & Runcutting Development of Schedule Summaries Revenue Vehicle Operation Operators Fuels & Lubricants (& related taxes) Tires Vehicle Licensing & Registration Lease & Rental Costs (Facilities, Vehicles) Ticketing & Fare Collection Producing Fare Media Distributing Fare Media Pulling Vaults Counting Cash Processing Debit/Credit Card Transactions System Security Patrolling Buses & Stations Securing Operating Facilities Monitoring Closed Circuit TV Court Appearances	Vehicle Maintenance (including Service Vehicles) Maintenance Administration Maintaining Vehicle Databases Accumulating Performance Data Providing Technical Training Scheduling & Recording Maintenance Activities Engineering Maintenance Activities Vehicle Servicing Interior & Exterior Washing/Cleaning Refueling Adding Engine Oil or Water Movement of Vehicles for Servicing Vehicle Inspection & Maintenance Schedule preventive maintenance Minor Repairs & Fluid Changes Road Calls/Towing Component Rebuild/Overhaul Major Repairs Major Unit Replacement Accident Repair Vandalism Repair Non-Vehicle Maintenance Vehicle Movement Control Systems Fare Collection & Counting Systems Structures, Tunnels, Subway; Roadway & Track Passenger Stations Operating Stations (Garages), Grounds & Equipment Vandalism & Accident Repair of Buildings, Grounds & Equip. Operations & Maintenance of Electrical Power Towers Administrative Supervision & Clerical Support	Finance & Procurement Accounting Payroll Budgeting & Financial Reporting Purchasing Storing & Issuing Materials Inventory Management Real Estate Management Marketing & Customer Service Telephone Information Complaint Lines Distributing Information to Facilities Promotions Media Relations Market Research Risk Management Claims Management Payments for Injuries & Damages Defending Liability Cases System Safety Planning General Activities Personnel Legal Services Insurance Information Technology Office Management General Management
		Service Development Researching Demographics & Technology Identifying Route Configurations Identifying Service Levels Regional Planning Long-Range Planning Coordination Planning
	Purchased Transportation Expenses that are billed by the seller of service (invoiced) Does not include: Seller's expenses that are not billed Expenses in support of purchased transportation	

Financial Reporting Expenses

Operating Expenses

Operating expenses are all expenditures associated with activities regarding dispatching and running vehicles in revenue service to carry passengers, including administrative and clerical support. Since vehicle operators generally are the largest employee group, operating expenses are typically the largest expense function arising from the labor and fringe benefit expenses for these employees. Include the following expenses as operating expenses on the PTN-128 report:

- Transportation administration and support
 - Garage and station supervision
 - Safety & training
 - Field supervision
 - Accident investigation
- Revenue vehicle movement control
 - Starters
 - Dispatching
 - Technology support (AVL, signal priority)
- Scheduling of transportation operations
 - Data collection activities (ride check, running time checks)
 - Scheduling and run-cutting
 - Development of schedule summaries
- Revenue vehicle operation
 - Operators
 - Fuels and lubricants (and related taxes)
 - Tires
 - Vehicle licensing and registration
 - Lease and rental costs (facilities, vehicles)
- Ticketing and fare collection
 - Producing fare media
 - Distributing fare media
 - Pulling vaults
 - Counting cash
 - Processing debit/credit card transactions
- System security
 - Patrolling buses and stations
 - Securing operating facilities
 - Monitoring closed circuit TV
 - Court appearances

Maintenance Expenses

Maintenance expenses include vehicle maintenance and non-vehicle maintenance.

Vehicle Maintenance

Vehicle maintenance are all expenditures associated with the activities regarding ensuring revenue vehicles and service vehicles are operable, cleaned, fueled, inspected and repaired. Vehicle maintenance employees typically are the second largest group of

employees. Therefore, vehicle maintenance expenses are typically the second largest expense function. Include the following expense functions as maintenance expenses on the PTN-128 report:

- Maintenance administration – vehicles
 - Maintaining vehicle databases
 - Accumulating performance data
 - Providing technical training
 - Scheduling and recording maintenance activities
 - Engineering maintenance activities
- Servicing revenue vehicles
 - Interior and exterior washing/cleaning
 - Refueling
 - Adding engine oil or water
 - Movement of vehicles for servicing
- Inspection and maintenance of revenue vehicles
 - Schedule preventive maintenance
 - Minor repairs and fluid changes
 - Road calls/towing
 - Component rebuild/overhaul
 - Major repairs
 - Major unit replacement
 - Accident repair
 - Vandalism repair
 - Inspection and maintenance of service vehicles⁷

Note that some maintenance expenses such as engine rebuilds and overhauls may be a capital expenditure if the total labor and materials necessary for the rebuild or overhaul are greater than a unit value of \$5,000 or a greater capitalization value used by the agency.

Non-vehicle Maintenance

Non-vehicle maintenance is all the activities associated with ensuring buildings, grounds and equipment (garages, passenger stations and shelters, administration buildings); fare collection equipment; and communications systems, track structures, tunnels and power systems are operable. Include the following expense functions as maintenance expenses on the PTN-128 report:

- Maintenance administration – non-vehicles (preparing maintenance records and training facility maintenance personnel)
- Inspecting, cleaning, repairing and replacing components for:
 - Maintenance of vehicle movement control systems
 - Maintenance of fare collection and counting equipment
 - Maintenance of roadway and track
 - Maintenance of structures, tunnels, bridges
 - Maintenance of passenger stations (including shelters and custodial service)
 - Maintenance of operating station buildings, grounds and equipment
 - Maintenance of garage and shop buildings, grounds and equipment

- Maintenance of communication systems (fax, telephones, public address systems) – does not include vehicle movement control systems
- Maintenance of general administration buildings, grounds and equipment
- Vandalism repairs of buildings, grounds and equipment
- Operation and maintenance of electric power facilities.⁷

Administrative Expenses

Administration expenses are all expenditures associated with activities supporting the provision of transit service. If a transit district is part of a larger organization, a cost allocation plan is typically used to report the portion of expenses allocated to transit. Include the following expense functions as administrative expenses:

- Finance and procurement
 - Accounting
 - Payroll
 - Budgeting and financial reporting
 - Purchasing
 - Storing and issuing materials
 - Inventory management
 - Real estate management
- Marketing and customer service
 - Telephone information
 - Complaint lines
 - Distributing information to facilities
 - Promotions
 - Media relations
 - Market research
- Accidents (not repair of)
 - Claims management
 - Payments for injuries and damages
 - Defending liability cases
 - System safety planning
- General activities
 - Personnel administration
 - General legal services
 - General insurance
 - Data processing
 - General engineering
 - Office management and services
 - General management
 - General function

Planning Expenses

Planning expenses include expenses associated with preliminary transit service development including researching transit technology and service areas to determine appropriate technology, route configurations and service level requirements. This covers the expenses associated with performing these activities before a firm commitment to

construct is made. After a commitment to construct, these costs are included in capital or other operational expense categories.⁷

Purchased Transportation Expenses

Purchased transportation expenses are expenses incurred and billed by purchased transportation transit districts (sellers) in the operation of the contracted transit services. The expenses are equal to the payments or accruals made to the transit agency (net of fare revenues the seller may have collected) and all purchased transportation fare revenues associated with the service (fare revenues collected by both the buyer and seller).⁷

Do not report the following expenses:

- Expenses for which the buyer has no obligation to pay – for example, if the service costs the seller more than his contract covers
- Expenses incurred by the buyer in support of the purchases transportation services – for example, salaries and wages of transit agency personnel administering or working in some capacity in support of the agreement, fuel and tires if provided to the seller, vehicle maintenance, marketing, advertising, legal services, and ticket sales. These are called other costs incurred by the buyer and are reported in the appropriate expense category.

There are two adjustments that are often required to obtain the reportable purchased transportation expense:

- Adjust for passenger fares
- Adjust for capital cost in purchased transportation

Passenger fares adjustment

In purchasing transportation, fares may be either collected by the buyer of the service or the seller of the service. In both cases, the buyer should report fare revenues associated with the service in the Passenger Fare line item under Revenues on the PTN-128 report.

If fares are retained by the seller of service

If the fares are retained by the seller of service and deducted from the invoice, then the seller should add the fares back to the invoice to report the purchased transportation expense and report the fares in the Passenger Fare line item on the PTN-128 report. Table 4 illustrates the calculation for reporting on the PTN-128. In the example, a negotiated contract rate of \$15.00 per passenger is charged with the seller providing 1,000 passenger trips during the period. The purchased transportation expense is \$15,000. However, the seller invoices the buyer \$13,000 because the seller has retained \$2,000

Table 4: Fares Retained by the Seller of Transportation Service

Contract Rate	\$ 15.00
No. of Passengers	1,000
Purchased Transportation Expense	\$ 15,000
less Fares retained (\$2/passgr)	\$ (2,000)
Invoiced amount	\$ 13,000

collected for passenger fares. As a purchaser of transportation service, report the \$15,000 under Purchased Transportation Expense and \$2,000 under Passenger Fare Revenue.

If fares are included in the negotiated rate

Some contracts include a negotiated contract with an agreement that the seller would retain a set fare amount and will charge an adjusted rate for the retained fare. Table 5 illustrates the calculation for reporting on the PTN-128. In this example, a contract rate of \$13.00 is negotiated that includes the estimated cost per passenger of \$15.00 and fare revenue per passenger of \$2.00. The seller invoices the buyer \$13.00 per passenger to carry 1,000 passengers during the period for a total of \$13,000. As a purchaser of transportation service, report the purchased transportation cost of \$15.00 per passenger for a total of \$15,000 under Purchased Transportation on the PTN-128 report; and, report the fare revenues of \$2.00 per passenger for a total of \$2,000 under the Passenger Fare Revenue on the PTN-128 report.

Table 5: Fares Contained in the Negotiated Contract Rate

Operating Rate negotiated	\$ 15.00
Fares negotiated	\$ (2.00)
Contract Rate	\$ 13.00
No. of Passengers	1,000
Invoice	\$ 13,000
Operating Rate	\$ 15.00
No. of Passengers	1,000
Purchased Transportation Expense	\$ 15,000
Fares negotiated	\$ 2.00
No. of Passengers	1,000
Fares Retained	\$ 2,000

It is important to accurately report the passenger fares, as passenger fares are included in total local investment. Local investment is a performance indicator used in calculating the Performance funding portion of the state’s allocation formula for Transit Districts. Also, if purchased transportation is reported with the fare deduction, the cost of providing service is artificially deflated and the cost effectiveness indicators (cost per miles, cost per passenger, cost per hour) would be inaccurate.

Adjustment for the Capital Cost

The purchased transportation expense line in the PTN-128 report is an Operational Expense sub-category. The purchased transportation expense should include only operating expenses and should exclude capital expenses. Often vehicle and facility capital costs are included in the purchased transportation rate; therefore, these costs should be deducted from the purchased transportation expense. The PTN-128 report provides a means to deduct these costs under the line item entitled “less capital expenses in purchased transportation.” Depreciation and lease costs for vehicles and facilities should be reported as a negative dollar amount on the PTN-128 report under the category entitled “less capital expenses in purchased transportation.”

If the contract specifies the capital amount

If the contract specifies the amount that is the capital portion of the contract rate, then deduct this amount under the “less capital expenses in purchased transportation” line. Table 6, illustrates the calculation if a contract is negotiated at a rate of \$40.00 per hour and specifies that \$6.00 per hour is the capital cost of the contracting. On the PTN-128 report under the Purchased Transportation expense the name of the contractor and the cost of the purchased transportation (\$40.00 * 100 hours = \$4,000). Deduct the capital expense in purchased transportation (\$6.00 * 100 hours = \$600).

Table 6: Example of Purchased Transportation in PTN-128

	Sep	Oct	Nov
Purchased Transportation			
From a non-transit district			
Purchased Transportation	122,053	141,159	122,845
less Capital Expenses in Purchased Transportation	13,749	16,865	14,938
From Non-transit Total	\$108,304	\$124,294	\$107,907

If the contract does not specify the capital amount

If within the purchased transportation rate is the price of the vehicle and / or the facility but the contract does not specify the capital cost, then depending on the type of contract a maximum allowable percentage may be deducted from the purchased transportation amount. Table 7 highlights the maximum allowable percentage capital deduction by type of contract for the PTN-128 reporting purpose.

Table 7: Maximum Allowable Capital Expense in Purchased Transportation Deduction (unless specified by contract)

			The Part of Capital Cost of Contracting that is Operating	The Part of Capital Cost of Contracting that is Capital
Type of Contract	What the Contractor Does	Capital Cost of Contracting (Grant Purposes)	Operating	Capital
1	Vehicle Lease Contract	Vehicles only	0%	100%
2	Vehicle Maintenance Contract	Maintenance only	100%	0%
3	Maintenance/Lease Contract	Vehicles and Maintenance	80%	20%
4	Turnkey Contract	Transit Service, Maintenance, Vehicles	40%	10%
5	Service Contract	Transit Service and Maintenance	40%	0%
6	Vehicle/Service Contract	Transit Service and Vehicles	0%	10%

Note: Preventive maintenance is an operating expense even though it is eligible for capital reimbursement.

Figure 21, illustrates the calculation if a contract is negotiated at a rate of \$40.00 per hour and no capital cost is specified within the rate for a Turnkey Contract. On the PTN-128 report under the Purchased Transportation expense the name of the contractor (example, “Texas Cab Company”) and the cost of the purchased transportation (\$40.00 * 100 hours = \$4,000). Deduct the maximum allowable capital expense in purchased transportation (10% of \$4,000 = \$400).

It is important to back out the capital expense in purchased transportation so that only the operating cost of service is reported and is not over-inflated by hidden capital costs. Performance indicators such as operating cost per passenger, operating cost per hour and local share per operating expense can be fairly evaluated across transit districts.

		Sep
Actual Vehicle Hours		
	Revenue	100
Purchased Transportation		
From a non-transit district		
	Texas Cab Company	4,000
	less Capital Expenses in Purchased Transportation	400
	From Non-transit Total	\$3,600

Figure 21: Contract Does Not Specify Capital Cost

Purchased Transportation Reporting Categories

Note that there are two reporting categories of Purchased Transportation expenses:

- Purchased Transportation from a non-transit district
- Purchased Transportation from a transit district (can be 5307 or 5311)

Recall that a Category 2 transit district is an agency purchasing service from an agency other than a small urban or rural transit district. The majority of agencies purchase service from a transit district that is not a small urban or rural transit district; therefore, purchased transportation expenses should be reported under “Purchased Transportation from a non-transit district.”

A Category 3 transit district is a transit district that purchases service from another transit district. In this case, report purchased transportation expenses under “Purchased Transportation from a transit district.” Recall that as a category 3 transit district, the transit district purchasing service does not report the operating data (miles, hours, passengers); therefore, to accurately calculate the effectiveness indicators (cost per mile, cost per passenger and cost per hour) the purchased transportation expenses is not included in the effectiveness calculation.

Capital Expenses (mandatory reporting requirement)

Capital expenses are expenses for items of tangible property that have a useful life of more than one year and an acquisition cost threshold consistent with Federal and local requirements. The cost threshold by FTA requirements is at least \$5,000 or a lesser level if used by the agency for its financial statements.⁷

Capital expenses are reported using the accrual accounting principle that expenses are reported in the period they are incurred; i.e., the month in which they result in liabilities for benefits received, regardless of whether or not the expenditure is paid during the reporting period.

If any Section 5309 and 5339 Capital Revenues are reported in the Applied Revenues section, the capital expense entries for each month reported on the PTN-128 must be greater than or equal to those revenues sources in the Applied Revenues section of the PTN-128. Operating expenses that are paid with capital funds are not reported on this form. The Uniform System of Accounts (USOA) defines operating expenses (Section 5.2) regardless of grant eligibility for Federal capital assistance.

The capital portion of purchased transportation is automatically included in the total capital expenses when reported under the “less capital expenses in purchased transportation” line item. This portion is added together to the inputs for capital asset purchased reflected in the “Capital” line for the monthly “Total” capital expenses. Figure 22 below shows a monthly breakdown of capital expenses.

⁷ National Transit Database (NTD), Form F-20, www.ntdprogram.org

	Sep	Oct	Nov
CAPITAL EXPENSES			
Capital	4,020	3,320	3,558
Capital in Purchased Transportation	\$13,749	\$16,865	\$14,938
Total	\$17,769	\$20,185	\$18,496

Figure 22: Capital Expenses in PTN-128

Capital expenses include:

- Passenger stations, including the costs for design and engineering, land acquisition and relocation, demolition, and purchase or construction of the stations. Passenger stations include park-and-ride facilities. Passenger stations include structures that have separate, enclosed buildings.
- Administrative buildings
- Maintenance buildings
- Revenue vehicles
- Service vehicles
- Fare revenue collection equipment
- Communications and Information systems
- Other capital expenses that meet the reporting threshold such as furniture and equipment, shelters, signs and passenger amenities (benches).

Common Errors – Expenses

Error in reporting	Correct reporting
Contributed service revenues are not reported with corresponding expenses.	Ensure that when reporting contributed service revenues there is a corresponding expense reported.
The capital portion of purchased transportation is not deducted from purchased transportation expenses.	Ensure that capital expenses are reported in the capital line item.
Not all expenses are reported.	Ensure that all expenses (operational, purchased transportation and capital) are reported. A good check is to calculate revenues less expenses and determine if it is what is expected.

Assess Your Understanding—Financial Data

Place each item in the correct revenue category:

- A. County transit appropriation
- B. Employer's pre-purchase of passes
- C. Funding for New Freedom project
- D. State fuel tax rebate
- E. Texas 5307 funds
- F. Texas 5310 funds
- G. Shelter advertising revenue
- H. Contract for unlimited use of transit for university students
- I. Free use of Human Resources support

Revenue Categories

Section 5307 Federal
Section 5309 and 5339 Capital Revenues
Section 5310 Elderly & Disabled
Section 5316 Job Access & Reverse Commute
Section 5317 New Freedom
Urban State
Passenger Fares
Local Contributions
Contribution Services
Sales Tax
Auxiliary Transit Revenue
Other Transportation Revenues
Non-Transit Related Revenues

Place each item in the correct expense category:

- A. Brake part kits
- B. Operator fringe benefits
- C. Propane fueling station
- D. "2030 Plan" printing costs
- E. Payment of taxi cab vouchers
- F. Scheduling software maintenance agreement
- G. Transit station roof repairs

Expense Categories

Operating
Maintenance
Administrative
Planning
Purchased Transportation

Revenue Category Answers:

- A. Local Contributions (govt & non-govt)
- B. Passenger Fares
- C. Section 5317 New Freedom
- D. Local Contributions (govt & non-govt)
- E. Urban State
- F. Section 5310 Elderly & Disabled
- G. Auxiliary Transit Revenue
- H. Passenger Fares
- I. Contributed Services (non-cash)

Expense Category Answers:

- A. Maintenance
- B. Operating
- C. Capital (if constructing the fueling station)
- D. Planning
- E. Purchased Transportation
- F. Operating (for software upgrades not “maintenance”)
- G. Maintenance (if under the capital dollar threshold; otherwise, capital)

How would you report the following?

1. The transit agency is a part of the City. The City provides the transit agency free of charge procurement labor, accounting and personnel staffing needs.
2. You purchase service from a transit district. The cost of service is \$9,000 and the transit district deducts \$500 for fares collected; therefore the monthly invoice is \$8,500. What do you report in revenues and what do you report in expenses?
3. The transit agency has leased two maintenance bays after hours to a maintenance company that provides maintenance for the local airport vehicles. What type of revenue is this?

How to Report Financial Data Answers:

1. Report all of these as an administrative expense and a contributed service revenue because the services performed are significant and essential to the transit agency; and, would be performed by salaried personnel if the donated services were not provided.
2. Report revenues of \$500 in the passenger fare category and the expense of \$9,000 in the purchased transportation expense category for a net total of \$8,500.
3. Report as non-transportation revenues because revenues generated are not associated with general public transportation.

MANAGEMENT STATISTICS -
FINANCIAL DATA

Management Statistics – Financial Data

The PTN-128 report automatically calculates management statistics and generates graph reports. The PTN-128 report financial section automatically calculates the following management statistics (see Figure 23):

- Operating Cost per Passenger Trip
- Operating Cost per Revenue Hour
- Operating Cost per Revenue Mile
- Subsidy per Passenger

The PTN-128 also generates year-to-date (YTD) totals as a comparison to the Prior Year Total.

	Sep	Oct	Nov	YTD Total	2015 Total
Operating Cost per Passenger	\$2.30	\$1.54	\$2.11	\$2.01	\$2.98
Operating Cost per Revenue Hour	\$89.70	\$44.72	\$57.82	\$64.04	\$62.79
Operating Cost per Revenue Mile	\$7.18	\$3.51	\$4.76	\$5.13	\$4.66
Subsidy/Passenger	\$0.16	\$0.46	\$0.68	\$0.39	\$1.01

Figure 23: PTN-128 Financial Management Statistics

Operating Cost per Passenger

Operating cost per passenger trip is the total operating cost divided by total passenger trips. It is a measure of service efficiency. It indicates the cost of carrying one passenger. Allocating service based on passenger demand will typically keep this performance statistic relatively stable from month to month. For example, decreasing service hours during holidays when passenger demand is low, will reduce costs and keep the operating cost per passenger trip relatively constant. Monthly operating costs are also influenced by fluctuations in fuel costs, vehicle repairs; and, may be influenced by seasonal changes. For example, hot summer months may increase air conditioning repairs.

Reasonableness Check – Operating Cost per Passenger Trip

Typically demand response systems will have a higher cost per passenger trip than fixed route systems due to the productivity differences between these systems.
--

Large fluctuations from month to month may indicate that expenses are not reported based on an accrual accounting.
--

Increases in cost per passenger indicate either a decrease in passengers or an increase in expenses. Check whether the graph is explainable in these terms.

Operating Cost per Revenue Hour

Operating cost per revenue hour is the total operating cost divided by revenue hours. It is a measure of service efficiency. It indicates the cost per one revenue hour of service. Operating costs per revenue hour of service is influenced by fluctuations in costs and hours of service scheduled. High operating costs per revenue hour of service may indicate increase in vehicle maintenance expenses, high wages, high deadhead hours/miles (cost not in revenue hours), high overhead staff or salaries, fuel increases, etc. Operating cost per revenue hour may fluctuate with seasons. For example, fuel costs during the summer months are typically higher than other seasons.

Reasonableness Check – Operating Cost per Revenue Hour

Large fluctuations from month to month may indicate that expenses are not reported based on an accrual accounting.

Check whether the graph is explainable in terms of fluctuations in costs and revenue hours.

Operating Cost per Revenue Mile

Operating cost per revenue mile is the total operating cost divided by revenue mile. It is a measure of service efficiency. It indicates the cost per one mile of service. Operating costs per revenue mile of service is influenced by fluctuations in costs and miles of service scheduled. High operating costs per revenue mile of service may indicate increase in vehicle maintenance expenses, high wages, high deadhead hours/miles (cost not in revenue miles), high overhead staff or salaries, fuel increases, etc.

Reasonableness Check – Operating Cost per Revenue Mile

Large fluctuations from month to month may indicate that expenses are not reported based on an accrual accounting.
--

Check whether the graph is explainable in terms of fluctuations in costs and revenue miles.

Subsidy/Passenger

Subsidy per passenger is the total operational expenses less local investment divided by passenger trips. It is the measure of subsidy needed by the Federal and State Section 5307, 5311 and 5309 programs to cover each passenger trip. Subsidy per passenger is provided as a management tool.

REPORTING DATA BY TRAVEL MODE

Travel Mode Worksheets

In previous fiscal years data for each travel mode was reported together in a single PTN-128 worksheet. This method of reporting did not show how changes in service in specific travel modes affected year-to-year service. NTD requires that transit agencies report operating statistics by travel mode, meaning total PTN-128 data routinely must be separated into travel modes for NTD forms.

From FY16 onward, TxDOT PTN requires that transit agencies report all data according to the travel modes they use to provide service. The PTN-128 now provides agencies with the ability to create additional worksheets for each eligible travel mode. The travel modes are determined by the NTD and any statistics reported in a single travel mode worksheet should be applicable to the NTD definition of the mode. The eligible travel modes are as follows:

- Aerial Tramway
- Bus Rapid Transit
- Commuter Bus
- Commuter Rail
- Demand Response
- Ferry Boat
- Hybrid Rail
- Light Rail
- Motor Bus (or “Bus”)
- Other
- Streetcar
- Taxi
- Vanpool

Definitions of NTD Travel Modes

All of the following travel mode definitions are transcribed directly from the NTD Program Glossary, available online at <http://www.ntdprogram.gov/ntdprogram/Glossary.htm> . Any new travel mode definitions will be made available in PTN-128 as they are created by NTD.

Aerial Tramway

A transit mode that is an electric system of aerial cables with suspended powerless passenger vehicles. The vehicles are propelled by separate cables attached to the vehicle suspension system and powered by engines or motors at a central location not on-board the vehicle.

Bus Rapid Transit

Fixed-route bus mode:

1. In which the majority of each line operates in a separated right-of-way dedicated for public transportation use during peak periods; and
2. That includes features that emulate the services provided by rail fixed guideway public transportation systems, including:

- a. defined stations
- b. traffic signal priority for public transportation vehicles
- c. Short headway bidirectional services for a substantial part of weekdays and weekend days
- d. Pre-board ticketing, platform level boarding, and separate branding

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

Commuter Bus

Fixed-route bus systems that are primarily connecting outlying areas with a central city through bus service that operates with at least five miles of continuous closed-door service. This service may operate motorcoaches (aka over-the-road buses), and usually features peak scheduling multiple-trip tickets and limited stops in the central city.

Commuter Rail

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

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

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

It does not include:

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

Intercity rail service is excluded, except for that portion of such service that is operated by or under contract with a public transit agency for predominantly commuter services.

Predominantly commuter service means that for any given trip segment (i.e., distance between any two stations), more than 50 percent of the average daily ridership makes a return trip on the same day. Only the predominantly commuter service portion of an intercity route is eligible for inclusion when determining commuter rail (CR) route miles.

Demand Response

A transit mode comprised of passenger cars, vans or small buses operating in response to calls from passengers or their agents to the transit operator, who then dispatches a vehicle to pick up the passengers and transport them to their destinations. A demand response (DR) operation is characterized by the following:

1. The vehicles do not operate over a fixed route or on a fixed schedule except, perhaps, on a temporary basis to satisfy a special need, and

2. Typically, the vehicle may be dispatched to pick up several passengers at different pick-up points before taking them to their respective destinations and may even be interrupted en route to these destinations to pick up other passengers. The following types of operations fall under the above definitions provided they are not on a scheduled fixed route basis:
 - a. Many origins - many destinations
 - b. Many origins - one destination
 - c. One origin - many destinations, and
 - d. One origin - one destination.

Ferry Boat

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

Hybrid Rail

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

Light Rail

A transit mode that typically is an electric railway with a light volume traffic capacity compared to heavy rail (HR). It is characterized by:

- Passenger rail cars operating singly (or in short, usually two car, trains) on fixed rails in shared or exclusive right-of-way (ROW);
- Low or high platform loading; and
- Vehicle power drawn from an overhead electric line via a trolley or a pantograph.

Motor Bus

Note: This travel mode is called "Bus" by NTD.

A transit mode comprised of rubber-tired passenger vehicles operating on fixed routes and schedules over roadways. Vehicles are powered by:

- Diesel
- Gasoline
- Battery
- Alternative fuel engines contained within the vehicle.

Other

Transit service that does not fit into one of the previous categories.

Note: Please consult with TxDOT PTN for approval before reporting data in the “Other” travel mode category

Streetcar

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

Taxi

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

Vanpool

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

Public mass transportation for vanpool programs must:

- Be open to the public and that any vans that are restricted a priori to particular employers in the public ride-matching service of the vanpool are excluded from the NTD report;
- Be actively engaged in advertising the vanpool service to the public and in matching interested members of the public to vans with available seats;
- Whether operated by a public or private entity, be operated in compliance with the Americans with Disabilities Act of 1990 and implementing regulations at 49 CFR 37.31; and
- Have a record-keeping system in place to meet all NTD Reporting Requirements, consistent with other modes, including collecting and reporting full-allocated operating and capital costs for the service.

Publicly sponsored service is:

- Directly-operated by a public entity;
- Operated by a public entity via a contract for purchased transportation service with a private provider; or
- 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

Using Travel Modes in PTN-128

For MTA, small urban, and rural transit districts, the Travel Mode toolbar is located at the top of the PTN-128 worksheet pages. This toolbar allows the agency to set the travel mode for the first worksheet and then add more worksheets for the additional travel modes needed to report their complete data for the fiscal year.

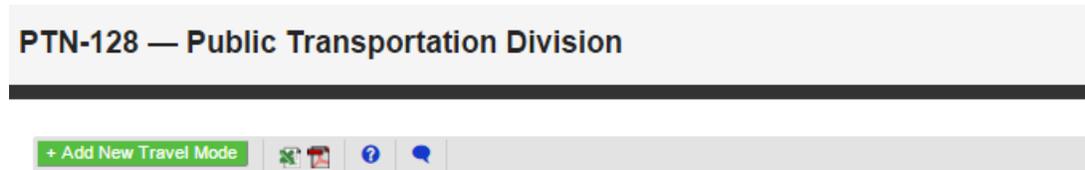


Figure 24: Travel Mode Toolbar in PTN-128

Add Initial Travel Mode

For a transit agency using the PTN-128 worksheet for the first time, the initial page will remain in an unassigned default setting until a travel mode is chosen for it. Clicking on “Add New Travel Mode” allows a drop down menu of available travel mode selections to appear. Transit agencies should select main travel mode used for providing service as the initial travel mode worksheet. After selecting the preferred option, clicking “Add” will complete the setting.

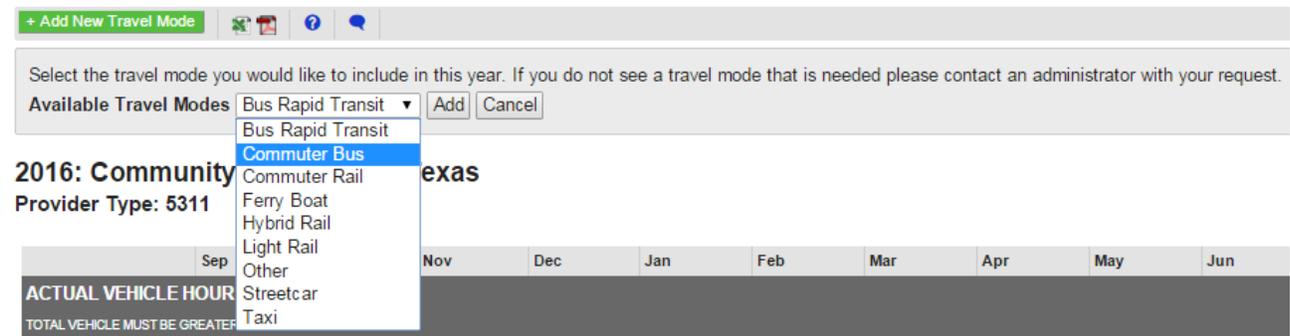


Figure 25: Dropdown Menu of Travel Mode Options

Utilizing Additional Travel Mode Worksheets

After the initial travel mode is set, transit agencies can create more travel mode worksheets by utilizing the “Add New Travel Mode” button in the same manner. Each travel mode added will appear in the selectable drop down window on the toolbar, allowing agencies to toggle between different worksheets. The monthly, quarterly, and annual values from all travel modes worksheets are collected and summed in several reports available in PTN-128, including the templates to complete NTD reporting requirements.

PTN-128 — Public Transportation Division

+ Add New Travel Mode Travel Mode for Worksheet is (Change the travel mode to view/enter values for it)    

2016:

Provider Type: 5307

Figure 26: Switching Between Travel Mode Worksheets

WHAT IS THE FUNDING FORMULA?

What is the Funding Formula?

The Texas Legislature makes appropriations of state funding in support of state-funded urban and rural transit districts. The Texas Legislature establishes state funding levels each biennium. The Commission sets allocation policy for state and federal funds to public transit districts in rural areas and state funds to state-funded urban areas in Texas. Transportation Code, §456.022 requires the Commission to adopt rules to establish a formula allocating state and federal funds among individual eligible public transportation transit districts. The statute states that the formula may take into account a transportation provider's performance, the number of its riders, the need of residents in its service area for public transportation, population, population density, land area, and other factors established by the Commission. Transportation Code, §456.008 states that the Commission may establish different performance measures for different sectors of the transit industry and also states that the performance measures shall assess the efficiency, effectiveness, and safety of the public transportation transit districts.⁸

In 2003 the 78th Texas Legislature delegated to the Texas Transportation Commission the responsibility to develop and implement a formula for allocation of federal and state funds to rural transit districts and state funds to eligible urban transit districts. The Legislature directed the Commission to include performance as an element of the funding formula. The Commission gave the Public Transportation Advisory Committee (PTAC) the task to recommend the funding formula. PTAC is an eleven-member committee appointed by the Texas Transportation Commission and is comprised of 3 transportation user representatives, 3 general public representatives, 4 transportation provider representatives (1 serving as chairman) and 1 health and human services representative. PTAC had adopted three goals as guidance in developing the current funding formula:

- Goal #1: To improve access to public transportation in Texas in a fiscally responsible manner
- Goal #2: To improve the effectiveness and efficiency of public transportation services
- Goal #3: To improve cooperation and coordination of services

Figure 27 illustrates the funding formula. TxDOT uses the funding formula to distribute federal Section 5311 Non-Urbanized (Rural) formula funds and state funds to rural transit districts. TxDOT also uses the funding formula to allocate state funds to eligible urban transit districts.

State Funding Distribution

The funding formula allocates the state funds 35% to urban and 65% to rural each fiscal year in the biennium. The percent split in state funds is partially based on proportional

⁸ Transportation Code, Title 6. Roadways, Subtitle K. Mass Transportation, Chapter 456. State Financing Of Public Transportation, Sec. 456.022. Formula Allocation.
<http://www.statutes.legis.state.tx.us/Docs/TN/htm/TN.456.htm#456.022>

population in the state and also recognizes that federal funds for urban transit are greater per capita than federal funds for rural transit.

Limited Eligibility Transit Districts

There are four urban transit district “limited eligibility transit districts” that restrict transit eligibility for public transit to the elderly and persons with disabilities in the Dallas-Fort Worth area. Limited eligibility transit districts were grandfathered in Texas Transportation Code Chapter 456 entitled “Limitations Use of Funds,” which calls out limits and conditions on “designated recipients not included in a transit authority but located in an urbanized area that includes one or more transit authorities and that received state transit funding during the biennium ending August 31, 1997” [Arlington, NETS, Grand Prairie]. Limited eligibility transit districts have limits on their funding levels:

- Limits formula or discretionary funding for each of the four limited eligibility transit districts at the level they each received in the 1996-1997 biennium
- Must meet the following matching requirements:
 - Provides 65% of local share for federally financed capital or planning activities
 - Provides 50% of local share for federally financed operating expenses
 - Provides 50% of total cost of Commission-approved non-federally funded capital projects

The State first sets aside monies for “limited eligibility transit districts” out of the urban pool. A portion of 6.58% of the legislative appropriated funding for urban transit districts is set aside for “limited eligibility transit districts” based on the population of elderly and disabled in those areas as compared to the total urban population based upon the Census. These four transit districts serving elderly and persons with disabilities are in a separate pool and performance is compared within the four transit districts.

Rural and Urban Transit Districts

The funding formula allocates funds to the individual transit districts, based on “needs” and “performance.” Needs on the urban side is defined as 100% based on urbanized area population according to the most recent federal decennial census. Needs on the rural side is defined 75% based on non-urbanized area population and 25% based on non-urbanized land area. Including land area in the needs calculation recognizes the increased cost of providing transit service to geographically large areas. A portion of the funding continues to be based on population recognizing that areas with larger populations are more likely to have higher demand for public transportation services. A population limit of 199,999 is used in the needs calculation of the formula for any urban transit district with a population greater than 199,999 to prevent a disproportionate allocation of funds to these large urban areas.

The funding formula distributes performance funding based on a weighted average of four indicators on the urban side and three indicators on the rural side. The funds are allocated based on the performance of one transit district as compared to other transit districts in the urban or rural category. The indicators are as follows:

- Local Investment per Operational Expense
- Passengers per Revenue Mile
- Revenue Miles per Operational Expense
- Ridership per Capita (5307 urban formula only)

These indicators reflect PTAC's goals. "Local investment per operational expense" encourages cooperation and coordination. "Passengers per revenue mile" is a measure of service effectiveness, measuring how many people use the service for each unit of service provided. "Revenue miles per operational expense" reflects the efficiency of the operation. All three indicators address the goal for fiscal responsibility as well. The passengers per capita indicator, used only for the urban transit districts, acknowledges the requirement for funding assistance for cities where transit demand is generated by more than residential population - such as border, tourist and university cities. The "capita" or population in the passengers per capita indicator is not capped at 199,999 and is based on the urbanized area population according to the most recent federal decennial census.

Section 5311 Federal Funding Distribution

Section 5311 "rural" federal apportionment funds are first subtracted for intercity bus, and TxDOT administration from the federal apportionment. The Texas Administrative Code (TAC), Title 43, Part 1, Chapter 31, Subchapter C, Rule §31.36 states that as part of the administration of the Section 5311 program, TxDOT may use up to 15 percent of the annual federal apportionment to defray its expenses incurred for administration. After subtracting funds for state administrative expenses, the department then allocates a not-to-exceed amount of \$20,104,352 of the Section 5311 funds based on needs and performance. Amounts exceeding the \$20,104,352 are allocated using individual system revenue miles as compared to the sum of all systems. Section 5311 funds are distributed in the following manner and order:

- **Intercity bus allocation** – unless the intercity bus service needs are being adequately met, TxDOT will allocate not less than 15 percent of the annual Section 5311 federal apportionment for the development and support of intercity bus transportation.
- **Administration** – TxDOT may use up to 15 percent of the annual federal apportionment to defray its expenses incurred for administration.
- **Needs and performance formula allocation** (Texas Transit Funding Formula) – an amount not to exceed \$20,104,352 after administration and intercity bus amounts are distributed is allocated based on needs and performance (see Figure 2).
- **Discretionary allocation** – if the amount of the Section 5311 federal apportionments exceeds the \$20,104,352 maximum amount, a part of that excess not to exceed 10 percent will be available to the Commission for award at any time during the fiscal year on a pro rata basis, competitively, or combination of both. Consideration for the award of these additional discretionary funds may include, but is not limited to, coordination and technical support activities, compensation for unforeseen funding anomalies, assistance with eliminating waste and ensuring

efficiency, maximum coverage in the provision of public transportation services, adjustments for reduction in purchasing power, and reductions in air pollution.⁹

- **Vehicle revenue mile formula allocation** – any amount of the annual Section 5311 federal apportionment that is not otherwise allocated will be allocated to non-urbanized areas based on the proportion of vehicle revenue miles for that non-urbanized area to the total vehicle revenue miles for all non-urbanized areas.
- **Adjustments to allocation** – adjustments are determined in the case of a change due to a transit district's service area or declaration of a previously designated urbanized area as non-urbanized.
- **Application and contract** – new sub-recipients may receive funds by completing and complying with all application requirements, rules, and regulations applicable to the Section 5311 program.

⁹ Texas Administrative Code, Title 43 Transportation, Part 1 Texas Department of Transportation, Chapter 31 Public Transportation, §31.16 Section 5311 Grant Program.

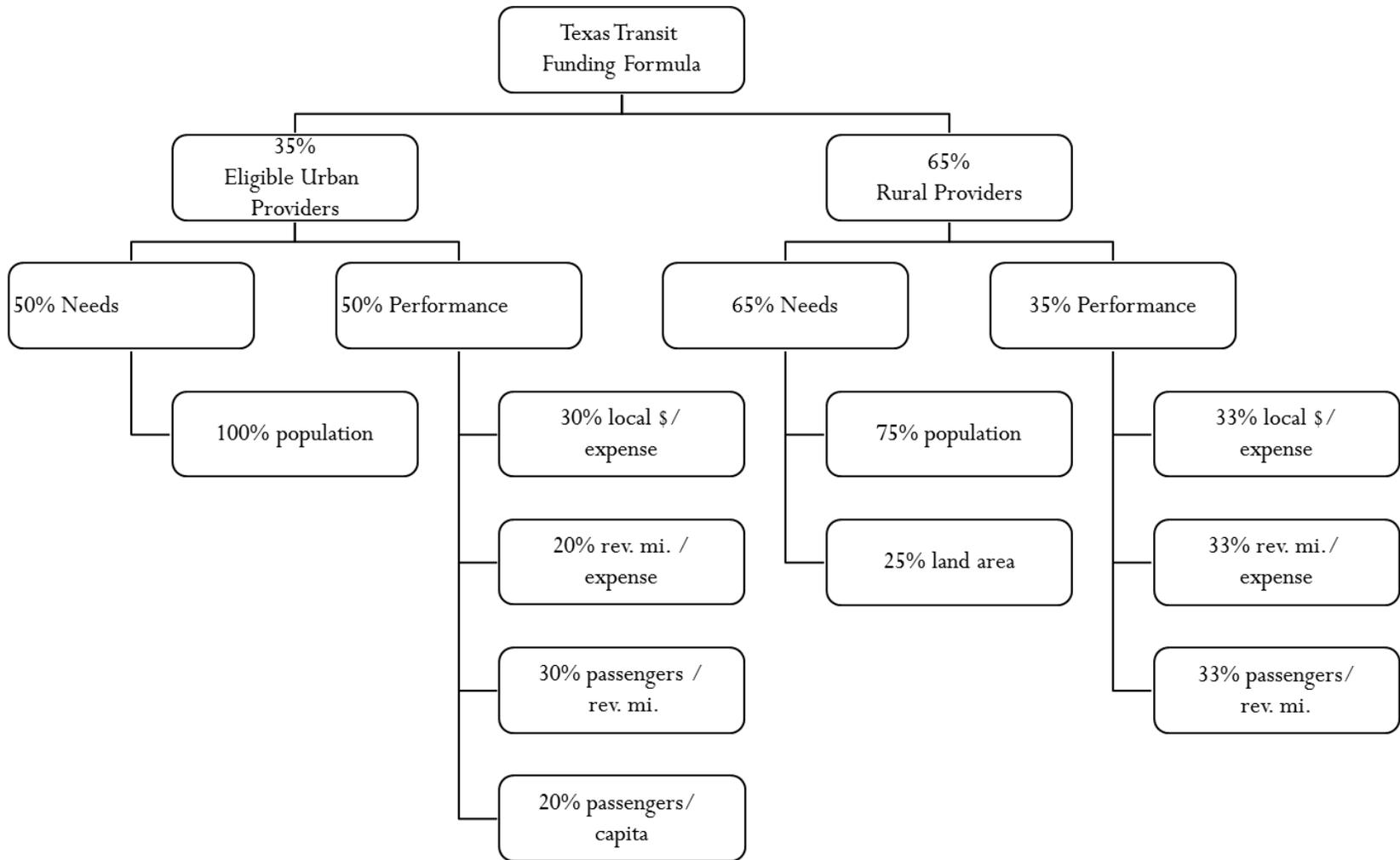


Figure 27: Texas Transit District Funding Formula

PTN-128 REPORTING FOR
SPECIALIZED AGENCIES

Background

Organizations providing transit services not designated as MTA, small urban, or rural transit districts are classified as “Specialized” agencies in PTN-128. The data entry worksheets for specialized agencies are simplified from the main worksheet in order to reflect the specific trips types that the agencies provide. There are three possible trip categories listed in the specialized agency worksheet: Section 5310, JARC, and New Freedom. The categories are listed in all subsections of the specialized worksheet. Any hours, miles, trips, revenues, and expenses data should be entered in the trip category in which is applies.

The specialized worksheet is organized into the following subsections:

1. Actual Vehicle Revenue Hours
2. Actual Vehicle Revenue Miles
3. Passenger Trips
4. Revenue Vehicles
5. Total Revenues
6. Total Operational Expenses
7. Capital Expenses
8. Performance Statistics

Miles, Hours, and Trips

Figure 28 below shows how trip statistics are reported and organized in a specialized agency worksheet in PTN-128

	Sep	Oct	Nov
ACTUAL VEHICLE REVENUE HOURS			
Section 5310	336	352	304
JARC	0	0	0
New Freedom	0	0	0
Total	336	352	304
ACTUAL VEHICLE REVENUE MILES			
Section 5310	378	352	380
JARC	0	0	0
New Freedom	0	0	0
Total	378	352	380
PASSENGER TRIPS			
Section 5310	459	369	431
JARC	0	0	0
New Freedom	0	0	0
Total	459	369	431
REVENUE VEHICLES			
Section 5310	2	2	2
JARC	0	0	0
New Freedom	0	0	0
Total	2	2	2

Figure 28: Hours, Miles, Trips, and Vehicles in the Specialized Agency Worksheet

Definition of Revenue Service for Demand-Response

Revenue service is when the transit vehicle is providing transportation and is available to carry passengers. Revenue service is measured in hours and miles. Revenue service is not associated with collection of fares. Vehicles operating in fare free service are considered in revenue service.¹

Specialized agencies exclusively use demand-response structured service to provide trips. Demand-response transit services operate using a reservation system. Passengers call in advance and can request a curbside pick-up and drop-off at their origin and destination. To be effective, demand-response transit may be operated within a limited area or zone or be limited to specific target markets (i.e. seniors, persons with disabilities).

Demand response revenue service includes all travel and time from the point of the first passenger pick-up to the last passenger drop-off, as long as the vehicle does not return to the garage [to go out of service]. The time a driver is out of service for a lunch break is not included in revenue service hours. Notice the definition of revenue service states “is available to carry passengers;” therefore the vehicle is still considered in revenue service even when not carrying passengers on its route.

Counting Passenger Boardings

Unlinked passenger trips or boardings are the number of passengers who board transportation vehicles. Passengers are counted each time they board vehicles no matter how many vehicles they use to travel from their origin to their destination. For demand response mode, include personal care attendants and companions as long as they are not employees of the transit agency in the course of their work assignment. Attendants and companions are included regardless of whether or not they are fare-paying passengers. Do not count passengers based on tickets or tokens sold. Count actual passengers each time they board a vehicle.¹ Do not count employees of the transit agency that are on the vehicle while performing their job (i.e. vehicle operator, trainer, mechanic).

Definition of Revenue Vehicles

The rolling (and floating) stock used to provide revenue service for passengers. The inventory of revenue vehicles includes both active and inactive vehicles as follows:

- Vehicles in operation (i.e. providing revenue service)
- Spare vehicles
 - revenue vehicles maintained to meet routing and heavy maintenance requirements,
 - to meet unexpected vehicle breakdowns or accidents,
 - thereby preserve scheduled service operations
- New vehicles purchased and delivered (but not yet put into revenue service)
- Vehicles out for long term repair
- Vehicles in storage
- Vehicles in a Federal Transit Administration (FTA) approved emergency contingency plan

- Vehicles awaiting sale¹⁰

Report revenues vehicles whether they are owned or a part of the purchased transportation fleet. The PTN-128 requirements focus on the use of revenue vehicles and not on their ownership; therefore, both owned and contract vehicles are reported. The number of revenues vehicles reported shall be as of the end of every month.

Do not include vehicles used to support revenue service such as tow trucks, maintenance vehicles, or dedicated supervisor vehicles.

Total Revenues

Figure 29 below shows how revenue sources are organized in the specialized agency worksheet in PTN-128. All FTA grant revenues, fare revenues, and other local revenues are summed together in the Total Revenues subsection.

TOTAL REVENUES			
FTA Grant Revenues			
Section 5310	0	0	0
Operating Revenues			
Section 5310	0	0	0
Capital Revenue			
JARC	0	0	0
New Freedom	0	0	0
Total	\$0.00	\$0.00	\$0.00
Fare Revenues			
Section 5310	0	0	0
JARC	0	0	0
New Freedom	0	0	0
Total	\$0.00	\$0.00	\$0.00
Other Local Revenues			
Section 5310	4,822	4,779	4,729
JARC	0	0	0
New Freedom	0	0	0
Total	\$4,822.00	\$4,779.00	\$4,729.00
Total Revenues			
Section 5310	\$4,822.00	\$4,779.00	\$4,729.00
JARC	\$0.00	\$0.00	\$0.00
New Freedom	\$0.00	\$0.00	\$0.00
Total	\$4,822.00	\$4,779.00	\$4,729.00

Figure 29: Revenue Categories in the Specialized Agency Worksheet

¹⁰National Transit Database, Form A-30, www.ntdprogram.org

FTA Grant Revenues

Section 5310 Elderly & Disabled

Specialized transit agencies that receive funding for FTA Enhanced Mobility of Seniors and Individuals with Disabilities Section 5310 shall report funds received under the “Section 5310” line within the **FTA Grant Revenues** subsection. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Section 5316 Job Access & Reverse Commute

Specialized transit agencies that receive funding for FTA Job Access and Reverse Commute Program Section 5316 shall report funds received under the “JARC” line within the **FTA Grant Revenues** subsection. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Section 5317 New Freedom

Specialized transit agencies that receive funding for FTA New Freedom Program Section 5317 shall report funds received under the “New Freedom” line within the **FTA Grant Revenues** subsection. Report funds for the month in which they are applied or expended. This is the month in which they result in liabilities for benefits received, regardless of whether or not receipt or expenditure of the funds actually takes place within the reporting period.

Fare Revenues

Passenger fares are the revenues earned from carrying passengers. Passenger fares may be collected in several ways, including:

- Before service is provided (e.g., through the sale of media such as passes, tickets, tokens sold to passengers)
- Directly at the point of service (e.g., farebox, turnstile)
- After the service is provided, (e.g., through weekly or monthly billing)⁵

Passenger fares are usually the amounts paid by the rider to use transit services but may also include special transit fares. Special transit fares are fares from contracts to the transit agency in which an agency or organization pays a set amount in return for unlimited transit service (on existing service) for the persons covered by the contract.⁵ Special transit fares are a contract for fares not for service.

Passenger fares may include special programs such as reduced passes or ticket prices for students, the elderly or individuals with disabilities. However, passenger fares should reflect the amount of the fare that the passengers pay on their own behalf.⁵

Passenger fares do not include subsidies or passenger fare assistance from other entities, such as governments to provide a reduced fare or free fare. Subsidies are provided to support the general provision of transit service. Passenger fare assistance is targeted to help specific classes of users (e.g., senior citizens, students) and helps to offset the reduced or free fares offered these users. Subsidies and fare assistance are reported in the appropriate state and local government source of funds.⁵

Specialized transit agencies should report any passenger fares received in the row for the applicable trip type within the **Fare Revenues** subsection. For example – if the agency only provides trips for the Section 5310 Elderly and Disabled program, any fare revenues received should be reported in the “Section 5310” row in **Fare Revenues**.

Other Local Revenues

Any revenues received that are not from FTA grant programs or passenger fares collected fall under the **Other Local Revenues** subsection in the specialized agency worksheet. Revenues in this category may include local contributions, auxiliary transit revenues, other transportation revenues, or other local sources.

Local contributions are funds allocated to transit out of general revenues of another entity. These funds are often part of the government’s annual budgeting process from general revenues rather than dedicated funds for transit. These funds are specifically designated for the provision of transportation and assist with paying the operating and capital costs of providing transit services and include:

- Operating assistance
 - 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
 - Re-imbursements of payments for taxes, interest, maintenance and security costs
 - Special demonstration project assistance
- Capital assistance⁵
- Funds dedicated to transit at their source
 - Transit tax
 - Bridge, highway toll
 - HOV/HOT lane toll
- Other government funds
 - Rebate on fuel sales tax
 - Licensing/registration fees

Auxiliary transit revenues are generated from the by-products of the transit service such as advertisements on-board vehicles, concessions stands in station areas; fees paid for transit ID cards, or fines paid for fare evasion.⁵ These revenues are not dedicated to the provision of transit service. Report auxiliary transit revenues in the month they are earned.

Other transportation revenues category is infrequently used by transit agencies as it includes transportation services that are not open to the general public such as charter service and exclusive school bus service. Charter service is a vehicle hired for exclusive use that does not operate over a regular route, on a regular schedule and is not available to the general public. Exclusive school bus service is the use of buses to carry children and school personnel to and from their schools or school-related activities.

Specialized transit agencies should report any local revenues received in the row for the applicable trip type within the **Other Local Revenues** subsection. For example – if the agency only provides trips for the Section 5310 Elderly and Disabled program, any local revenues received should be reported in the “Section 5310” row in **Other Local Revenues**.

Expenses

Figure 30 below shows how expenses are organized in the specialized agency worksheet in PTN-128. The total operational and capital expenses are summed together in the Total Expenses row of the worksheet.

TOTAL OPERATIONAL EXPENSES			
Section 5310	4,822	4,779	4,729
JARC	0	0	0
New Freedom	0	0	0
Total	\$4,822.00	\$4,779.00	\$4,729.00
CAPITAL EXPENSES			
Section 5310, JARC and New Freedom	0	0	0
Total	\$0.00	\$0.00	\$0.00
Total Expenses	\$4,822.00	\$4,779.00	\$4,729.00
Reasonable Check			
Average Weekly Passenger Trips	106	85	100
Average Speed	1	1	1
Revenue less Expenses	\$0.00	\$0.00	\$0.00

Figure 30: Operational and Capital Expenses in the Specialized Worksheet

Total Operational Expenses

Specialized agencies do not need to report operational expenses according to the specific cost functions of operating, maintenance, or administrative expenses. All operating expenses incurred should be summed together and entered in this section. Specialized agencies should still be aware of the inputs going into total operational expenses in order to report data correctly.

Operating expenses are all expenditures associated with activities regarding dispatching and running vehicles in revenue service to carry passengers, including administrative and clerical support. Since vehicle operators generally are the largest employee group, operating expenses are typically the largest expense function arising from the labor and fringe benefit expenses for these employees.

Maintenance expenses include vehicle maintenance and non-vehicle maintenance. Vehicle maintenance are all expenditures associated with the activities regarding ensuring revenue vehicles and service vehicles are operable, cleaned, fueled, inspected and repaired. Vehicle maintenance employees typically are the second largest group of employees. Therefore, vehicle maintenance expenses are typically the second largest expense function.

Non-vehicle maintenance is all the activities associated with ensuring buildings, grounds and equipment (garages, passenger stations and shelters, administration buildings); fare collection equipment; and communications systems, track structures, tunnels and power systems are operable.

Administration expenses are all expenditures associated with activities supporting the provision of transit service. If a transit district is part of a larger organization, a cost allocation plan is typically used to report the portion of expenses allocated to transit. Include the following expense functions as administrative expenses:

Specialized transit agencies should report any operational expenses incurred in the row for the applicable trip type within the **Total Operational Expenses** section. For example – if the agency only provides trips for the Section 5310 Elderly and Disabled program, any operational expenses should be reported in the “Section 5310” row in **Total Operational Expenses**.

Capital Expenses

Capital expenses are expenses for items of tangible property that have a useful life of more than one year and an acquisition cost threshold consistent with Federal and local requirements. The cost threshold by FTA requirements is at least \$5,000 or a lesser level if used by the agency for its financial statements.¹¹

Capital expenses are reported using the accrual accounting principle that expenses are reported in the period they are incurred; i.e., the month in which they result in liabilities for benefits received, regardless of whether or not the expenditure is paid during the reporting period.

¹¹ National Transit Database (NTD), Form F-20, www.ntdprogram.org

Performance Statistics

The PTN-128 worksheet for specialized transit agencies calculates four performance measures from the data within, as shown in Figure 31.

PERFORMANCE STATISTICS			
Passenger Trips per Revenue Hour	1.37	1.05	1.42
Passenger Trips per Revenue Hour	1.21	1.05	1.13
Operational Expenses per Hour	\$14.35	\$13.58	\$15.56
Operational Expenses per Mile	\$12.76	\$13.58	\$12.44

Figure 31: Calculated Performance Statistics in the Specialized Worksheet

Passengers per Revenue Mile

Passengers per revenue mile is the total unlinked passenger trips divided by actual revenue miles and is a measure of service effectiveness. Passengers per revenue mile is the number of passengers the system carries on average per mile of revenue service.

Typically, demand response service will carry fewer passengers per mile than fixed route service. This statistic may change with seasons, time of day, or day of the week. For example, holiday periods and inclement weather months may decrease number of passengers. This is also a measure of how well service is scheduled and executed. Agencies may use this measure to review portions of service area.

Passengers per Revenue Hour

Passengers per revenue hour is the total passenger boardings divided by actual revenue hours and is a measure of service effectiveness. Passengers per revenue hour is the number of passengers the system carries on average per hour of revenue service.

Typically, demand response service will carry fewer passengers per hour than fixed route service. This statistic may change with seasons, time of day, or day of the week. This is also a measure of how well service is scheduled and executed. Agencies may use this measure to review portions of routes or service area.

Operating Cost per Revenue Hour

Operating cost per revenue hour is the total operating cost divided by revenue hours. It is a measure of service efficiency. It indicates the cost per one revenue hour of service. Operating costs per revenue hour of service is influenced by fluctuations in costs and hours of service scheduled. Operating cost per revenue hour may fluctuate with seasons. For example, fuel costs during the summer months are typically higher than other seasons.

Operating Cost per Revenue Mile

Operating cost per revenue mile is the total operating cost divided by revenue mile. It is a measure of service efficiency. It indicates the cost per one mile of service. Operating costs per revenue mile of service is influenced by fluctuations in costs and miles of service scheduled. High operating costs per revenue mile of service may indicate increase in vehicle maintenance expenses, high wages, high deadhead hours/miles (cost not in revenue miles), high overhead staff or salaries, fuel increases, etc.

PTN-128 WHAT TO REMEMBER

The following is a summary of items to remember about counting passengers:

Do Not Report Transit Employees as Passengers

Transit system employees should not be counted as passengers if they are performing work duties that require traveling on the vehicles and are being paid while traveling. Examples of these work duties are conducting surveys, observing vehicle operations, or serving as an on-board aide or assistant for the passengers. However, transit system employees are counted as passengers if they are traveling for personal reasons including commuting to and from work.

Do Not Exclude Personal Care Attendants and Companions

A common reporting error is excluding personal care attendants and companions in passenger trip counts. Attendants and companions should be included in passenger counts as long as they are not employees of the transit providers. In addition, attendants and companions should be included regardless of whether or not they are fare-paying passengers.

Count Each Boarding as an Unlinked Passenger Trip (UPT)

According to FTA reporting requirements, passenger trip counts should be based on the number of passenger boardings on a transit service vehicle (unlinked passenger trips). Trips involving transfers should be counted as multiple trips, not as one trip. Therefore, counts should not be based on origin to destination or linked trips. A round trip without transfers should be counted as two trips, not one.

Do Not Report Passengers Based on Fares Sold

Passenger counts should not be based on the number of tickets or passes sold on the transit system but by actual passenger boardings onto the transit vehicle.

Do Not Report Animals as Passengers

Service animals and pets should not be included in the passenger count.

Do Not Report Fare-Paying Passengers Only

A common reporting error is excluding passengers that do not pay a fare. Passenger counts should include both fare-paying and non-fare-paying passengers. A common error is to neglect to include non-fare-paying attendants and children.

Count All Passenger Types

Some transit providers incorrectly count only general public passengers. Sponsored service passenger trips should be counted as well.

The following is a summary of items to remember in reporting revenue and vehicle hours and miles:

Do Not Report Deadhead as Part of Revenue Hours and Miles

Revenue hours and miles should be reported from first passenger stop to last passenger stop on fixed-route transit, and from the first pick-up to the last drop-off for demand-response service. Revenue hours and miles do not include the time and distance from garage pull-out to the beginning of a route (or first passenger pick-up) and the time and distance from the end of the route (or last passenger drop-off) to garage pull-in.

Do Not Report Non-Service Hours and Miles in Revenue or Vehicle Hours and Miles

Reporting of operator training, vehicle maintenance testing, and transporting of vehicles to maintenance facilities should not be included in the calculation of revenue/vehicle hours and miles.

Be Careful in Treatment of Lunches and Breaks

Scheduled lunches and breaks should not be included in the calculation of revenue/vehicle hours and miles. If a transit provider does not subtract scheduled lunches and breaks, as is required by NTD, the transit provider will overstate revenue and vehicle hours. As transit provider that uses an automated scheduling system should select the system parameters to exclude scheduled lunches and breaks to correctly report revenue hours and miles.

Do Not Report Total Hours Based on Driver Pay Hours

Payroll hours should not be used to report revenue or vehicle hours. Vehicle hours should be measured from garage pull-out to garage pull-in. Payroll hours include time that is not included in vehicle or revenue time.

Do Not Report Total Vehicle Miles Based on Total Odometer Miles from the Fueling Reports (All Miles)

Since odometer miles may include miles outside of revenue or total service (e.g., lunch breaks, trips to maintenance facilities), total vehicle miles should be reported from garage pull-out to garage pull-in.

Count Hours and Miles When No Passengers Are On Board the Vehicle

Hours and miles should be counted as part of revenue or total service when the transit vehicle is providing public transportation and available to carry passengers, even if the vehicle is not carrying passengers. Although there may be no passengers on board, the vehicle is considered to be in revenue service and should be counted as hours and miles as long as the vehicle operator does not return to the dispatching point.

Cross-Verify Revenue Miles and Hours from the Automated Scheduling System with a Manual Data Collection

Since automated routing systems may estimate miles based on direct point-to-point miles, which may significantly vary from actual mileage, transit providers should remember to manually sample driver manifests to verify revenue miles from an automated scheduling system.

Report Taxi Provider Hours

Because taxi companies operate using meter fares calculated on miles driven, supplemental reporting of hours may be required to ensure both miles and hours are reported for the passengers carried.

The following is a summary of items to remember in reporting expenses:

Do Not Report Operating Expenses that are Eligible for Capital Reimbursement as Operating

Report operating expenses that are eligible as capital expenses for grant reimbursement in the appropriate operating expense category (i.e. preventive maintenance).

Adjust for Passenger Fares in Purchased Transportation Expenses

If a PT seller retains passenger fares and deducts from the invoice, the buyer should add fare revenue back to the invoice amount to report the total cost of the transit service purchased.

Separate Capital and Operating in Purchased Transportation Expenses

Report the capital portion (vehicles, facilities and equipment) of purchased transportation services as capital; separate from operating expenses.

Report Indirect Expenses

If a transit provider is part of a larger organization, ensure that the cost of services and facilities provided by the larger organization are captured and reported.

Report All Transit Functions or Unallowable Costs

Ensure that the full cost of providing transit service is reported (operational, purchased transportation, and capital). Report costs eligible for grant reimbursement and costs that are not eligible for grant reimbursement.

The following is a summary of items to remember in reporting revenues:

Report an Equal Amount of Contributed Service Expense

If reporting contributed services, an equal amount of contributed services expense should be reported to equal the amount of contributed service revenue.

Do Not Report Fare Assistance as Passenger Fare Revenue

Local fare assistance is reported in the appropriate state and local source of funds and is *not* considered passenger fare revenue.

Report Fares Collected by Purchased Transportation Provider

Ensure that fare revenues retained by the seller of purchased transportation are captured as fare revenue.

Do Not Report the Total Amount of Grant Funds Approved

Do not report the total amount of funding in an approved grant application, only the grant funds earned from an incurred expenditure during the period (accrual accounting practices).

The following is a summary of items to remember in reporting vehicles:

Report Total Number of Active Vehicles

Report active vehicles available to operate in revenue service, including spares and vehicles temporarily out of service for routine maintenance and minor repairs.

Report Contractor Provided Revenue Vehicles

Report all revenue vehicles used to carry passengers, including any vehicles used by a contractor that operates purchased transportation service.

Do Not Report Non-Dedicated Service Vehicles

Vehicles used in non-dedicated service such as vanpool and taxi service (incidental taxi) are not included.

The following is a summary of items to remember in reporting vehicle failures:

Do Not Report Vehicle Failures Based on Towing Records

Record vehicle failures according to dispatch records and definition – when the vehicle is unable to complete a trip or start the next scheduled trip.