



Five-Year Strategic Transit Plans

Using the Transit Plan Templates

Notes:

## Presenter

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FYTSP Templates

Notes:

## Overview

- Introduction to Templates
- Rural Transit Needs and Demand
- Capital Budget
- Operating Budget
- Five-Year Service Financial Plan

FYTSP Templates

Notes:

## Rural Transit Needs and Demand

- Mobility Gap to Estimate Needs
- Rural General Public Transit Demand
- Commuter Demand
- Small-City Fixed-Route Demand
- Coordinate Program Trip Demand



<http://www.trb.org/Publications/Blurbs/168758.aspx>

FYTSP Templates

Notes:

## Five-Year Financial Service Plan

- Unconstrained Plan
- Constrained Plan
- Updating the Financial Plan

FYTSP Templates

Notes:

## Capital Budget

- Examples for Vehicles and Facilities
- Updating the Budget

FYTSP Templates

Notes:

## Operating Budget

- Overview of the Template
- Accounting for Changes
  - Staffing
  - New services
- Updating and Developing a Rolling Budget
- Relationship to Financial Plan
- Grant Applications

FYTSP Templates

Notes:

## Grant Applications

- Update templates
- Copy budget items from templates to application

FYTSP Templates

Notes:



## Summary

- Templates
  - Service Planning
  - Capital Budget
  - Operating Budget
- Simplify Grant Application Process

FYTSP Templates

Notes:

## ***Rural Transit Need and Demand Spreadsheet***

**Note:** *This spreadsheet is intended to accompany the B-36 Workbook, and should not be used without first reviewing the Workbook.*

### ***Instructions***

- 1) Click on the 'Analysis Setup' tab, enter a description of your analysis at the top, then check the boxes associated with the analysis procedures that you would like to apply.
- 2) Click on 'Input' tab and enter data in the boxes provided. The shaded boxes represent data that is not needed for your analysis, based on the analysis procedures that you chose in Step 1.
- 3) After entering all of the necessary data on the "Input" tab, the 'Output' tab will display the results of the selected analyses.
- 4) To print out a report of your inputs and results, click here:  
Reports will be printed on your default printer.

Click here to start over.

Click here to clear the Peer Data Worksheet.

**Note:** If macros are disabled, the above buttons will not function. This will not affect spreadsheet calculations. The reports can still be printed using the File -> Print command. The data fields on the 'Input' form can be cleared manually to begin a new analysis. It is recommended to save a blank copy of the spreadsheet, which can be used to begin new analyses.

**NOTE:** If you are having trouble with Macros, click on the **BLUE 'Macro Instructions' tab.**

## Rural Transit Need and Demand Analysis Setup

Service Area:	Your Local Transit System
Analysis Description:	Five-Year Service Plan
Additional Description:	

**Select the analysis procedures that you would like to apply by clicking on the appropriate boxes.**

- Need - Number of Persons
- Need - Number of Trips
- Demand - Program
- Demand - Non Program
- General Public Rural Passenger Transportation (eligible for reporting to NTD)
- Demand - Small City Fixed Route
- Demand - Commuter by Transit to an Urban Center

*Urban center population must be less than 50,000  
Revenue-hours must be greater than zero and less than or equal to 20,000*

*Commuters by all modes from the rural county to the urban place must be less than or equal to 10,000.*

Note: A separate analysis should be performed for each origin-destination combination.





**Peer Data Worksheet**

**Input Data from Peer Transit Systems or Existing Transit Service**

Name of Peer System	Richland County	Lorain County Tr	Springfield City Area Transit						
Population of Area	70,556	127,025	59,087						
Size of Area Served (Square Miles)	74	49	25						
Annual Vehicle-Miles of Service Provided	383,784	369,975	246,378						
Annual Vehicle-Hours of Service Provided	28,367	27,004	18,420						
Service Type (Fixed Route, Route-Deviation, Demand-Response)									
Number of One-Way Trips Served per Year	216,741	47,254	184,926						
Degree of Coordination with Other Carriers (Low, Medium, High)									

Results of Peer Data Comparison		Annual Vehicle- Annual		
		Population	miles	vehicles-hours
Input Data for My System:		42,100	356,389	26,857
Observed Trip Rates		Demand Estimate Based On:		
Peer Values		Population	Annual Vehicle- miles	Annual vehicles-hours
Trips per Capita				
Maximum	3.1	130,510		
Average	2.2	92,620		
Median	3.1	130,510		
Minimum	0.4	16,840		
Trips per Vehicle-Mile				
Maximum	0.8		285,111	
Average	0.5		178,195	
Median	0.6		213,833	
Minimum	0.1		35,639	
Trips per Vehicle-Hour				
Maximum	10.0			268,570
Average	6.5			174,571
Median	7.6			204,113
Minimum	1.7			45,657
<b>Values expected for my system</b>				
Maximum		130,510	285,111	268,570.0
Average		92,620	178,195	174,571.0
Median		130,510	213,833	204,113.0
Minimum		16,840	35,639	45,657.0

**Unconstrained Capital and Operating Implementation Costs, 2020-2025**

	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Cumulative Costs 2020-2025
<b>Costs</b>									
Total Status Quo Operating Costs	\$1,839,155	\$1,902,707	\$1,959,788	\$2,018,582	\$2,079,139	\$2,141,513	\$2,205,759	\$2,271,932	\$12,676,713
<b>Operating Costs for Service Enhancement Options</b>									
New Staff Costs - Supervisor and Dispatcher			\$90,450	\$93,164	\$95,958	\$98,837	\$101,802	\$104,856	\$585,068
Option 1 - Add Saturday service					\$32,995	\$33,985	\$35,005	\$36,055	\$138,040
Option 2 -Add Evening service				\$46,272	\$47,660	\$49,090	\$50,563	\$52,079	\$245,664
Option 3 - New Route deviation service						\$203,917	\$210,034	\$216,335	\$630,286
Option 4 - Add Sunday service						\$28,463	\$29,317	\$30,196	\$87,976
<b>Capital Costs</b>									
Replacement Vehicles	\$81,000	\$170,000	\$176,000	\$182,000	\$188,000	\$194,000	\$200,000	\$206,000	\$1,146,000
Cameras for buses			\$15,000						\$15,000
Vehicle Storage Facility Planning/Design/Construction			\$50,000	\$60,000	\$600,000				\$710,000
Maintenance Facility Expansion Planning/Design/Construction				\$50,000	\$50,000	\$400,000			\$500,000
<b>Total Capital Costs</b>	<b>\$81,000</b>	<b>\$170,000</b>	<b>\$241,000</b>	<b>\$292,000</b>	<b>\$838,000</b>	<b>\$594,000</b>	<b>\$200,000</b>	<b>\$206,000</b>	<b>\$2,371,000</b>
<b>Total Operating Costs</b>	<b>\$1,839,155</b>	<b>\$1,902,707</b>	<b>\$2,050,238</b>	<b>\$2,158,017</b>	<b>\$2,255,753</b>	<b>\$2,555,805</b>	<b>\$2,632,479</b>	<b>\$2,711,454</b>	<b>\$14,363,747</b>
<b>Total Capital and Operating Costs with Expansion</b>	<b>\$1,920,155</b>	<b>\$2,072,707</b>	<b>\$2,291,238</b>	<b>\$2,450,017</b>	<b>\$3,093,753</b>	<b>\$3,149,805</b>	<b>\$2,832,479</b>	<b>\$2,917,454</b>	<b>\$16,734,747</b>
<b>Percent Difference between Status Quo and Enhancement</b>	<b>0%</b>	<b>0%</b>	<b>5%</b>	<b>7%</b>	<b>8%</b>	<b>19%</b>	<b>19%</b>	<b>19%</b>	
<b>Funding Gap</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$90,450</b>	<b>-\$139,435</b>	<b>-\$176,614</b>	<b>-\$414,292</b>	<b>-\$426,721</b>	<b>-\$439,522</b>	<b>-\$1,687,034</b>

\*Projected Status Quo Operating Costs include 3% increase each year 2020-2025. Projected Capital Costs include only status quo plans.

Constrained Operating and Capital Budget														
	Projected 2019	%	Projected 2020	% chg	Projected 2021	% chg	Projected 2022	% chg	Projected 2023	% chg	Projected 2024	% chg	Projected 2025	% chg
<b>Costs</b>														
Total Status Quo Operating Costs	\$1,902,707		\$1,959,788	3%	\$2,018,582	3%	\$2,079,139	3%	\$2,141,513	3%	\$2,205,759	3%	\$2,271,932	3%
<b>Operating Costs for Service Enhancement Options</b>														
New Staff Costs - Supervisor and Dispatcher			\$90,450		\$93,164		\$95,958		\$98,837		\$101,802		\$104,856	
Option 1 - Add Saturday service														
Option 2 - Add Evening service							\$47,660		\$49,090		\$50,563		\$52,079	
Option 3 - New Route deviation service													\$216,334	
Option 4 - Add Sunday service														
<b>Total Operating Costs</b>	<b>\$1,902,707</b>		<b>\$2,050,238</b>		<b>\$2,111,745</b>		<b>\$2,222,758</b>		<b>\$2,289,441</b>		<b>\$2,358,124</b>		<b>\$2,645,201</b>	
<b>Capital Costs</b>														
Replacement Vehicles			\$176,000		\$182,000		\$188,000		\$194,000		\$200,000		\$206,000	
Cameras for buses			\$15,000											
Vehicle Storage Facility Planning/Design/Construction			\$50,000		\$60,000		\$600,000							
Maintenance Facility Expansion Planning/Design/Construction					\$50,000		\$50,000		\$400,000					
<b>Total Capital Costs</b>	<b>\$0</b>		<b>\$241,000</b>		<b>\$292,000</b>		<b>\$838,000</b>		<b>\$594,000</b>		<b>\$200,000</b>		<b>\$206,000</b>	
<b>Total Capital and Operating Costs</b>	<b>\$1,902,707</b>		<b>\$2,291,238</b>		<b>\$2,403,745</b>		<b>\$3,060,758</b>		<b>\$2,883,441</b>		<b>\$2,558,124</b>		<b>\$2,851,201</b>	
<b>Revenues</b>														
Refunds (Fuel Tax, Insurance, Other)	\$8,500		\$11,000		\$10,559		\$11,114		\$11,447		\$11,791		\$13,226	
Fare Revenue	\$115,000		\$130,813		\$105,587		\$111,138		\$114,472		\$117,906		\$132,260	
<b>Net Operating Costs</b>	<b>\$1,779,207</b>		<b>\$1,908,426</b>		<b>\$1,995,599</b>		<b>\$2,100,506</b>		<b>\$2,163,521</b>		<b>\$2,228,427</b>		<b>\$2,499,715</b>	
Local Share - Including new contracts for service (employers, etc.)	\$266,881	15%	\$286,264	7%	\$299,340	5%	\$315,076	5%	\$324,528	3%	\$334,264	3%	\$374,957	12%
Federal Share	\$533,762	30%	\$572,528	7%	\$598,680	5%	\$630,152	5%	\$649,056	3%	\$668,528	3%	\$749,915	12%
Total State Share	\$978,564	55%	\$1,049,634	7%	\$1,097,580	5%	\$1,155,278	5%	\$1,189,937	3%	\$1,225,635	3%	\$1,374,843	12%
Capital Federal Share			\$192,800				\$670,400				\$160,000			
Capital State Share					\$233,600				\$475,200				\$164,800	
Capital Local Share			\$48,200		\$58,400		\$167,600		\$118,800		\$40,000		\$41,200	
<b>Total Revenue</b>														
<b>Total Operating Revenue</b>	<b>\$1,902,707</b>		<b>\$2,050,238</b>		<b>\$2,111,745</b>		<b>\$2,222,758</b>		<b>\$2,289,441</b>		<b>\$2,358,124</b>		<b>\$2,645,201</b>	
<b>Total Capital Revenue</b>			<b>\$241,000</b>		<b>\$292,000</b>		<b>\$838,000</b>		<b>\$594,000</b>		<b>\$200,000</b>		<b>\$206,000</b>	
<b>Total Capital and Operating Revenue</b>			<b>\$2,291,238</b>		<b>\$2,403,745</b>		<b>\$3,060,758</b>		<b>\$2,883,441</b>		<b>\$2,558,124</b>		<b>\$2,851,201</b>	
<b>Excess Revenue Fund/Shortfall</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	

Source: Projected revenue percentages in 2019 are based on historical allocations.



Five-Year Constrained Capital Budget

Category	Line item descriptions	Line Item Number	Line Item Name	2017 Actual	2017 Match	2018 Actual	2018 Match	2019 Budget	Assume Inflation Factor (3% / year)	2020	2020 (Match)	2020 Estimated Cost \$	2021	2021 (Match)	2021 Estimated Cost \$	2022	2022 (Match)	2022 Estimated Cost \$	2023	2023 (Match)	2023 Estimated Cost \$	2024	2024 (Match)	2024 Estimated Cost \$	2025	2025 (Match)	2025 Estimated Cost \$
Fleet	FLEET	1711	Vehicle Cost																								
			Replacement Vehicle (400 Class)			\$81,000	\$16,200																				
			Replacement Vehicle (400 Class)					\$85,000																			
			Replacement Vehicle (400 Class)					\$85,000																			
			Replacement Vehicle (400 Class)							\$70,400	\$17,600	\$88,000															
			Replacement Vehicle (400 Class)							\$70,400	\$17,600	\$88,000															
			Replacement Vehicle (400 Class)										\$72,800	\$18,200	\$91,000												
			Replacement Vehicle (400 Class)										\$72,800	\$18,200	\$91,000												
			Replacement Vehicle (400 Class)													\$75,200	\$18,800	\$94,000									
			Replacement Vehicle (400 Class)													\$75,200	\$18,800	\$94,000									
			Replacement Vehicle (400 Class)																\$77,600	\$19,400	\$97,000						
			Replacement Vehicle (400 Class)																\$77,600	\$19,400	\$97,000						
			Replacement Vehicle (400 Class)																			\$80,000	\$20,000	\$100,000			
			Replacement Vehicle (400 Class)																			\$80,000	\$20,000	\$100,000			
			Replacement Vehicle (400 Class)																					\$82,400	\$20,600	\$103,000	
			Replacement Vehicle (400 Class)																					\$82,400	\$20,600	\$103,000	
Technology	TECHNOLOGY	1712	Farebox(es)																								
Technology	TECHNOLOGY	1713	Technology - Vehicle Locator technology (Automatic Vehicle Locate (AVL) / MDT)																								
Technology	TECHNOLOGY	1714	Update bus camera system							\$12,000	\$3,000	\$15,000															
Marketing	MARKETING	1715	Logos / Branding																								
Technology	TECHNOLOGY	1716 - A	Technology - Dispatching Software					\$5,000																			
Technology	TECHNOLOGY	1716 - B	Technology - Routing Software																								
Fleet	FLEET - bus racks for buses.	1717	Other Bus Related Equipment																								
Fleet	FLEET - Purchase of a lift or other accessibility equipment for a vehicle already owned by the transit system. This is used when there is a lift replacement or retrofit not part of the original bus purchase.	1720	Lift, Ramp Expenses, etc.																								
Technology	TECHNOLOGY - Purchase of mobile and base station communication systems, cellular phones, mobile data terminals, and global positioning devices. This is used when the transit system is purchasing an entire communications system for the fleet.	1730	Radio Equipment Expenses																								
Technology	Purchase of a farebox for a vehicle already owned by the transit system. This is used for replacement of original equipment and when a new fare collection system is installed for the whole fleet.	1740	Fare Box Expenses (Clarify why this is different than line item 1712 or other line items)																								
Technology	Purchase of other capital equipment such as computers, office equipment, etc. (Specify). This is used as a catchall category for the procurement of transit-related capital equipment that is not necessarily part of a vehicle. The threshold for capital is generally greater than \$20,000.	1750	Other Capital Expenses New computers throughout organization					\$26,000																			
Facility	FACILITY - Total project costs may include, but are not limited to:	1760	Facility (planning, professional services, land purchase, clean up of land (if reqd), construction) Purchase and/or Construction Cost																								
Facility	FACILITY - Vehicle storage/garage (cold and/or heated)									\$40,000	\$10,000	\$50,000	\$48,000	\$12,000	\$60,000	\$480,000	\$120,000	\$600,000									
Facility	FACILITY - Vehicle wash bay (facility related)																										
Facility	FACILITY - Vehicle maintenance bays (facility related)												\$40,000	\$10,000	\$50,000	\$40,000	\$10,000	\$50,000	\$320,000	\$80,000	\$400,000						
Facility	FACILITY - Administrative/operation center offices																										
Facility	FACILITY - Transfer/Transit Stop / Hubs																										
Infrastructure	INFRASTRUCTURE - supporting transit (bus stops, ADA ramps, sidewalk/ pathways)																										
Total Capital Budget				\$155,200	\$31,040	\$81,000	\$16,200	\$201,000		\$192,800	\$48,200	\$241,000	\$233,600	\$58,400	\$292,000	\$670,400	\$167,600	\$838,000	\$475,200	\$118,800	\$594,000	\$160,000	\$40,000	\$200,000	\$164,800	\$41,200	\$206,000
Provider: Paul Bunyan Transit				As of: March 2019																							

Five-Year Transit Sytem Plan -- Constrained Operating Budget																						
Line Item description	Line Item	Operating Expenses	2017 Total Budget (actual)	2017 (local match)	2018 Total Budget (actual)	2018 (local match)	2019 Total Budget (Projected)	2019 (Local match)	Cost Factor	Inflation Factor (3% per year)	2020 total projected	2020 (projected local match)	2021 total projected	2021 (projected local match)	2022	2022 (local match)	2023	2023 (local match)	2024	2024 (local match)	2025	2025 (local match)
The amount paid to all employees of the transit system who are classified as managers, supervisors, coordinators, or administrators.	1010	Admin, Management & Supervisory Salaries	\$141,370	\$21,206	\$172,305	\$25,846	\$161,408	\$16,141	Fixed		\$216,250	\$32,438	\$222,738	\$33,411	\$229,420	\$34,413	\$236,302	\$35,445	\$243,392	\$36,509	\$250,693	\$37,604
Amount paid to all employees of the transit system who are classified as vehicle operators.	1020	Operator's Wages	\$530,591	\$79,589	\$643,771	\$96,566	\$752,500	\$75,250	\$ / Hour		\$775,075	\$116,261	\$798,327	\$119,749	\$849,378	\$127,407	\$874,860	\$131,229	\$901,105	\$135,166	\$1,051,153	\$157,673
Labor charges for the performance of routine maintenance and repair on vehicles and equipment required to operate the transit system. Only include wages of maintenance personnel employed by the transit system.	1030	Vehicle Maintenance and Repair Wages	\$81,994	\$12,299	\$105,352	\$15,803	\$110,240	\$11,024	\$ / Mile		\$113,547	\$17,032	\$116,954	\$17,543	\$124,329	\$18,649	\$128,059	\$19,209	\$131,901	\$19,785	\$153,412	\$23,012
The amount paid to all employees of the transit system who are classified as General Office Support and provide less than half their time to operations support, e.g., clerical, bookkeepers, training and safety instructors.	1040	General Office Support Wages	\$14,840	\$2,226	\$29,592	\$4,439	\$20,640	\$2,064	Fixed		\$21,259	\$3,189	\$21,897	\$3,285	\$22,554	\$3,383	\$23,231	\$3,485	\$23,927	\$3,589	\$24,645	\$3,697
The amount paid to all employees of the transit system who support the daily operations of the transit system, e.g., dispatchers or call takers.	1050	Operations Support Wages	\$129,297	\$19,395	\$182,279	\$27,342	\$118,663	\$11,866	Fixed		\$142,223	\$21,333	\$146,490	\$21,973	\$150,884	\$22,633	\$155,411	\$23,312	\$160,073	\$24,011	\$164,875	\$24,731
The cost of providing fringe benefits for active and retired employees of the transit system, including pension benefits, vacation and sick leave benefits, social security taxes, worker's compensation insurance, unemployment insurance, life insurance, and first party medical coverage. If the organization consolidates all fringe benefits and supplies a percentage of gross wages for each job category, supply that percentage in lieu of listing each type of benefit.	1060	Fringe Benefits	\$174,195	\$26,129	\$312,833	\$46,925	\$339,891	\$33,989	Variable		\$370,538	\$55,581	\$381,654	\$57,248	\$402,150	\$60,323	\$414,215	\$62,132	\$426,641	\$63,996	\$480,506	\$72,076
<b>Personnel Services</b>			<b>Total 1000 (1010 - 1060)</b>	<b>\$1,072,287</b>	<b>\$160,843</b>	<b>\$1,446,132</b>	<b>\$216,920</b>	<b>\$1,503,342</b>	<b>\$150,334</b>		<b>\$1,638,892</b>	<b>\$245,834</b>	<b>\$1,688,059</b>	<b>\$253,209</b>	<b>\$1,778,716</b>	<b>\$266,807</b>	<b>\$1,832,078</b>	<b>\$274,812</b>	<b>\$1,887,040</b>	<b>\$283,056</b>	<b>\$2,125,284</b>	<b>\$318,793</b>
The amount paid for the professional services provided by a management service company engaged contractually to provide operating management to the transit system.	1110	Management Fees	\$0	\$0	\$0	\$0	\$0	\$0	Variable		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Include all non-wage expenses associated with Drug and Alcohol Testing and Administration.	1120	Drug and Alcohol Testing and Administration Fee Expenses	\$1,700	\$255	\$1,000	\$150	\$2,200	\$220	Variable		\$2,266	\$340	\$2,334	\$350	\$2,404	\$361	\$2,476	\$371	\$2,550	\$383	\$2,627	\$394
This line includes the cost of advertising and promoting the transit system.	1130	Advertising, Marketing and Promotional Charges	\$6,800	\$1,020	\$6,800	\$1,020	\$5,200	\$520	Variable		\$5,356	\$803	\$5,517	\$828	\$5,682	\$852	\$5,853	\$878	\$6,028	\$904	\$6,209	\$931
Includes attorney fees and expenses, court costs, witness fees, and fees for accounting and auditing services rendered by individuals or firms other than employees of the transit system for the purpose of maintaining continuing operations of the transit system, such as, accident claims, defending workers' compensation claims or other items directly related to the Management Plan. Also includes other professional fees such as fees paid for planning, engineering, or other consulting services necessary to the continuing operation of the transit system.	1140	Legal, Auditing, and Other Professional Fees	\$5,500	\$825	\$6,000	\$900	\$6,000	\$600	Variable		\$6,180	\$927	\$6,365	\$955	\$6,556	\$983	\$6,753	\$1,013	\$6,956	\$1,043	\$7,164	\$1,075
Include costs associated with the licensing and training of personnel, e.g., CDL license costs, class fees and conference fees and attendance costs not from wages.	1150	Staff Development Costs	\$19,000	\$2,850	\$20,000	\$3,000	\$22,000	\$2,200	Variable		\$22,660	\$3,399	\$23,340	\$3,501	\$24,040	\$3,606	\$24,761	\$3,714	\$25,504	\$3,826	\$26,269	\$3,940
These are the cost of office supplies and materials and printing and photocopying charges, which are solely attributable to and necessary for the operation of the transit system.	1160	Office Supplies	\$15,000	\$2,250	\$16,000	\$2,400	\$13,500	\$1,350	Variable		\$13,905	\$2,086	\$14,322	\$2,148	\$14,752	\$2,213	\$15,194	\$2,279	\$15,650	\$2,348	\$16,120	\$2,418
These are leases and rentals of such items as land, buildings, office equipment and furnishings that are used for performing the general administrative functions of the transit system.	1170	Leases and Rentals - Administrative Facilities	\$0	\$0	\$0	\$0	\$2,400	\$240	Variable		\$2,472	\$371	\$2,546	\$382	\$2,623	\$393	\$2,701	\$405	\$2,782	\$417	\$2,866	\$430
Include the cost of utilities such as gas, electricity, water, trash collection, communication services and janitorial services performed by an outside organization.	1180	Utilities	\$43,000	\$6,450	\$43,000	\$6,450	\$46,000	\$4,600	Variable		\$47,380	\$7,107	\$48,801	\$7,320	\$50,265	\$7,540	\$51,773	\$7,766	\$53,327	\$7,999	\$54,926	\$8,239
Include other administrative charges necessary for the continuing operation of the transit system such as mileage reimbursement for transit support vehicles, physical examinations, and membership fees for transit associations and subscriptions to transit publications.	1190	Other Direct Administrative Charges	\$7,000	\$1,050	\$11,000	\$1,650	\$9,000	\$900	Variable		\$9,270	\$1,391	\$9,548	\$1,432	\$9,835	\$1,475	\$10,130	\$1,519	\$10,433	\$1,565	\$10,746	\$1,612
<b>Administrative Charges</b>			<b>Total 1100 (1110 - 1190)</b>	<b>\$98,000</b>	<b>\$14,700</b>	<b>\$103,800</b>	<b>\$15,570</b>	<b>\$106,300</b>	<b>\$10,630</b>		<b>\$109,489</b>	<b>\$16,423</b>	<b>\$112,774</b>	<b>\$16,916</b>	<b>\$116,157</b>	<b>\$17,424</b>	<b>\$119,642</b>	<b>\$17,946</b>	<b>\$123,231</b>	<b>\$18,485</b>	<b>\$126,928</b>	<b>\$19,039</b>
Include cost of gasoline, diesel fuel or alternative fuel used by revenue and service vehicles. Effective January 1, 1991, transit systems receiving financial assistance from Mn/DOT are exempt from paying state fuel tax as stated in Minnesota Statute 296.02, Subd. 1a. Fuel tax will be shown as a contra-expense in Line Item 1594 Fuel Tax Refunds.	1210	Fuel	\$126,250	\$18,938	\$136,486	\$20,473	\$151,000	\$15,100	\$/mile		\$155,530	\$23,330	\$160,196	\$24,029	\$170,956	\$25,643	\$176,085	\$26,413	\$181,368	\$27,205	\$213,837	\$32,075
Include the cost of parts, materials, lubricants and supplies used in preventive maintenance of transit service vehicles.	1220	Preventive Maintenance (PM) Labor, Parts and Material Expenses (Vehicles)	\$9,000	\$1,350	\$8,500	\$1,275	\$4,000	\$400	\$ / Mile		\$4,120	\$618	\$4,244	\$637	\$4,795	\$719	\$4,939	\$741	\$5,087	\$763	\$7,167	\$1,075
The cost for vehicle repair service.	1230	Corrective Maintenance (CM) Labor, Parts and Materials Expense (Vehicles)	\$8,000	\$1,200	\$24,000	\$3,600	\$28,000	\$2,800	\$ / Mile		\$28,840	\$4,326	\$29,705	\$4,456	\$30,974	\$4,646	\$31,903	\$4,785	\$32,860	\$4,929	\$35,558	\$5,334
Includes all costs of tires and tubes used on revenue and service equipment, including the cost of recapping and the rental costs for tires and tubes.	1240	Tires	\$18,000	\$2,700	\$21,000	\$3,150	\$15,000	\$1,500	\$ / Mile		\$15,450	\$2,318	\$15,914	\$2,387	\$17,240	\$2,586	\$17,757	\$2,664	\$18,290	\$2,743	\$22,692	\$3,404
Includes the cost of first aid equipment, fire extinguishers, and other emergency equipment required for vehicles, and the cost of non-capitalized vehicle improvements, which do not remake a vehicle or appreciably extend its useful life. Logos applied to a new vehicle after delivery should be charged to this line item.	1250	Other Vehicle Charges	\$2,500	\$375	\$2,500	\$375	\$1,500	\$150	\$ / Mile		\$1,545	\$232	\$1,591	\$239	\$1,757	\$264	\$1,810	\$271	\$1,864	\$280	\$2,455	\$368
<b>Vehicle Charges</b>			<b>Total 1200 (1210 - 1250)</b>	<b>\$163,750</b>	<b>\$24,563</b>	<b>\$192,486</b>	<b>\$28,873</b>	<b>\$199,500</b>	<b>\$19,950</b>		<b>\$205,485</b>	<b>\$30,823</b>	<b>\$211,650</b>	<b>\$31,747</b>	<b>\$225,722</b>	<b>\$33,858</b>	<b>\$232,494</b>	<b>\$34,874</b>	<b>\$239,469</b>	<b>\$35,920</b>	<b>\$281,709</b>	<b>\$42,256</b>
The cost of having a contractor operate the project service with the cost established through competitive procurement procedures, a negotiated contract with the prime contractor in bid situations when only one bid is received or through a negotiated subcontract in a no bid situation.	1310	Purchase of Service	\$0	\$0	\$0	\$0	\$0	\$0	\$ / Hour		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
This includes volunteer driver mileage reimbursement for public transit services, mileage reimbursement for transit personnel using private vehicles for emergency replacement of passenger transport in the event of mechanical breakdown of transit vehicles.	1330	Mileage Reimbursement for Public Transit Service	\$100	\$15	\$100	\$15	\$0	\$0	Fixed		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Includes all material costs associated with the upkeep and repair of buildings, grounds, and non-revenue equipment owned or leased by the transit company, and miscellaneous expenses such as small tool replacement, supplies used for cleaning and for general shop and garage purposes.	1340	Repair and Maintenance of Other Property	\$9,000	\$1,350	\$9,000	\$1,350	\$12,000	\$1,200	Variable		\$12,360	\$1,854	\$12,731	\$1,910	\$13,113	\$1,967	\$13,506	\$2,026	\$13,911	\$2,087	\$14,329	\$2,149
Includes leases and rental of garages, depots, passenger vehicles, service vehicles, passenger stations, communication equipment, computers, etc. used in the operation of the transit system with allowability based on reasonableness of rates and evidence that the lease will not give rise to material equity in the property.	1350	Leases and Rentals of Facilities or Equipment	\$8,000	\$1,200	\$16,000	\$2,400	\$7,000	\$700	Variable		\$7,210	\$1,082	\$7,426	\$1,114	\$7,649	\$1,147	\$7,879	\$1,182	\$8,115	\$1,217	\$8,358	\$1,254
The cost of such things as the purchase, rental, or cleaning of uniforms, tools and equipment, sanding and snowplow operations, passenger amenities and station agents	1360	Other Operations Charges	\$11,000	\$1,650	\$5,500	\$825	\$4,000	\$400	\$ / Hour		\$4,120	\$618	\$4,244	\$637	\$4,933	\$740	\$5,081	\$762	\$5,233	\$785	\$7,940	\$1,191
<b>Operation Charges</b>			<b>Total 1300 (1310 - 1360)</b>	<b>\$28,100</b>	<b>\$4,215</b>	<b>\$30,600</b>	<b>\$4,590</b>	<b>\$23,000</b>	<b>\$2,300</b>		<b>\$23,690</b>	<b>\$3,554</b>	<b>\$24,401</b>	<b>\$3,660</b>	<b>\$25,695</b>	<b>\$3,854</b>	<b>\$26,465</b>	<b>\$3,970</b>	<b>\$27,259</b>	<b>\$4,089</b>	<b>\$30,627</b>	<b>\$4,594</b>
Includes premiums paid to insure the transit system against loss through damage to its own property and to indemnify the transit system and all financial and operational participants against loss from liability for its acts which cause damage to the person or property of others.	1410	Public Liability and Property Damage on Vehicles	\$44,148	\$6,622	\$48,500	\$7,275	\$62,000	\$6,200	Fixed		\$63,860	\$9,579	\$65,776	\$9,866	\$67,749	\$10,162	\$69,782	\$10,467	\$71,875	\$10,781	\$74,031	\$11,105

Include charges other than on vehicles, including excess liability insurance, baggage and package express insurance and fire and theft insurance.	1420	Public Liability and Property Damage - Other than on Vehicles	\$30,204	\$4,531	\$33,250	\$4,988	\$24,000	\$2,400	Fixed	\$24,720	\$3,708	\$25,462	\$3,819	\$26,225	\$3,934	\$27,012	\$4,052	\$27,823	\$4,173	\$28,657	\$4,299
<b>Operation Charges</b>		<b>Total 1400 (1410 - 1420)</b>	<b>\$74,352</b>	<b>\$11,153</b>	<b>\$81,750</b>	<b>\$12,263</b>	<b>\$86,000</b>	<b>\$8,600</b>		<b>\$88,580</b>	<b>\$13,287</b>	<b>\$91,237</b>	<b>\$13,686</b>	<b>\$93,975</b>	<b>\$14,096</b>	<b>\$96,794</b>	<b>\$14,519</b>	<b>\$99,698</b>	<b>\$14,955</b>	<b>\$102,688</b>	<b>\$15,403</b>
Vehicle registration and permit fees on all transit system and service vehicles.	1510	Vehicle Registration and Permit Fees	\$1,200	\$180	\$800	\$120	\$800	\$80	Fixed	\$824	\$124	\$849	\$127	\$874	\$131	\$900	\$135	\$927	\$139	\$955	\$143
Discuss this with your District Project Manager	1520	Federal Fuel and Lubricant Taxes and Excise Taxes on Tires	\$0	\$0	\$0	\$0	\$0	\$0	Fixed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Include the transit share of any applicable real estate and property taxes and sales taxes.	1540	Other Taxes and Fees	\$0	\$0	\$0	\$0	\$0	\$0	Fixed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Taxes and Fees</b>		<b>Total 1500 (1510 - 1540)</b>	<b>\$1,200</b>	<b>\$180</b>	<b>\$800</b>	<b>\$120</b>	<b>\$800</b>	<b>\$80</b>		<b>\$824</b>	<b>\$124</b>	<b>\$849</b>	<b>\$127</b>	<b>\$874</b>	<b>\$131</b>	<b>\$900</b>	<b>\$135</b>	<b>\$927</b>	<b>\$139</b>	<b>\$955</b>	<b>\$143</b>
Refunds for fuel tax refunds are to be accounted in this line item as a NEGATIVE number.	1594	Fuel Tax Refunds	-\$15,918	-\$2,388	-\$16,413	-\$2,462	-\$16,235	-\$1,624	Fixed	-\$16,722	-\$2,508	-\$17,224	-\$2,584	-\$18,381	-\$2,757	-\$18,932	-\$2,840	-\$19,500	-\$2,925	-\$22,991	-\$3,449
Any settlements received as the result of damage or loss to transit assets will be accounted for as a NEGATIVE expense in this line item.	1596	Insurance Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	Fixed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0