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GTFS Methodology Document

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Introduction

Government at all levels—federal, state, and local—plays an important role in the U.S. transportation system, both as a provider of transportation infrastructure and services and as an administrator and regulator of the system. Government expends a large amount of funds on building, rehabilitating, maintaining, operating, and administering the transportation system. Government revenue generated from several sources—including user fees, taxes from transportation and non-transportation-related activities, borrowing and innovative financing, and grants—supports these activities.

[*Government Transportation Financial Statistics \(GTFS\)*](#) by the Bureau of Transportation Statistics (BTS) provides information on transportation-related revenue and expenditures for all levels of government and for all modes of transportation. GTFS aggregates data from a variety of sources, including the Office of Management and Budget's Public Budget Database, the Federal Highway Administration's *Highway Statistics Report*, the National Transit Database, the FAA's *Airport Financial Report*, tax data from the Bureau of Economic Analysis, and the U.S. Census Bureau's *Survey of State and Local Government Finances*. Links to these sources appear at the end of this document.

This document outlines key concepts important to understanding GTFS, an explanation of inflation adjustment in GTFS, a glossary of terms and commonly used acronyms, and an inventory of data sources.

Key Concepts

This section includes an explanation of concepts that will help to understand GTFS and a set of frequently asked questions about GTFS.

Government Transportation Revenue

Transportation revenue includes taxes, charges, and fees collected by governments from transportation and non-transportation activities and allocated to transportation programs. It includes income from investing transportation funds and receipts from fines and penalties. For reporting, transportation revenue is classified into two categories (transfers among levels of government are not considered revenues but are treated separately as described below):

1. Own-source revenue
2. Supporting revenue minus transportation revenue directed to non-transportation uses

Own-Source Revenue

Own-source revenue refers to taxes and charges levied on transportation-related activities and used specifically for transportation. Most of these revenue sources are user fees charged to users of the transportation system. Examples include:

- excise taxes, such as motor fuel taxes and aviation taxes;
- property taxes, such as motor vehicle taxes;
- charges, such as tolls and motor vehicle license fees;
- fines and penalties, such as speeding and parking violation tickets;
- investment income, such as interest income from the Highway Trust Fund balance; and
- concession income, such as that received by airport authorities.

Supporting Revenue

Supporting revenue includes funds collected from non-transportation-related activities but dedicated to support transportation programs. Examples include receipts received by state and local governments from sales or property taxes to finance transportation projects. Supporting revenue excludes funds raised from transportation-related activities but used to finance programs other than transportation. For example, receipts generated from motor fuel taxes directed to the general fund for other uses.

Supporting revenue shows the amount of money coming from the rest of the economy for funding transportation.

Borrowing and related financing mechanisms that do not add funding are not considered transportation revenue and are not included in the totals.

Government Transportation Expenditures

Transportation expenditures are outlays that the government pays to provide an efficient and safe transportation system, regardless of the sources of funding and regardless of which agency makes the payments. Expenditures include both capital investments and money spent to maintain and operate the transportation system. Government expenditures on transportation exclude those not directly supporting the transportation system, such as payments for military shipments.

In addition, transportation expenditures include outlays of government as a user of the transportation system but only if the outlays have direct relevance to the government's role as a provider of the infrastructure system. For example, government transportation agencies (i.e., mass transit agencies) assist people in commuting between residences and workplaces. As a result, the funds spent for that purpose are counted as transportation expenditures. Moreover, wherever there is an important transportation-related public interest at stake, the special funding provided by the government to private companies to cover their capital and operating costs for the public interest is included in transportation expenditures. An example of such type of expenditure is the compensation to air carriers for their losses incurred as a result of the interruption of civil aviation after the September 11, 2001 event. Special funding provided as a loan, such as through the Coronavirus Aid, Relief, and Economic Security Act (CARES) to air carriers, is not included as a transportation expenditure except when the loan is forgiven.

Transfers

Substantial funds are transferred between federal, state, and local governments, including grants and apportionments by formula. Grants refer to unrequited payments received from other governments given for specific projects or programs for general financial support. They may be transferred in cash or in-kind. Grant programs include programs like Federal Transit Administration's (FTA) New Starts and Small Starts programs. Funds apportioned by formula include those Federal Highway Administration (FHWA) provides to state and local governments through the Federal-aid Highway Program for construction and improvement of the urban and rural highway system. GTFS tracks these transfers from the Federal Government to state and local governments in order to highlight what expenditures are taking place at each level of government. State and local government expenditures include those funded with transfers from the Federal Government. To avoid double counting, federal expenditures refers to direct federal expenditures and excludes transfers to state and local governments. The table on federal expenditures by mode shows both direct federal expenditures and transfers from the Federal Government to state and local governments in order to show all Federal Government transportation spending regardless if it is direct expenditure or not.

State governments provide financial assistance to local governments for specific programs or unspecified general purposes. A portion of certain types of tax revenue collected by states is redistributed to local

governments where they are collected. Local governments also transfer funds to state governments, especially in the form of matching share of funds for projects administered by a state. GTFS groups state and local expenditures together, so transfers between state and local governments are not called out. GTFS sources on state and local expenditures do not create a double counting issue.

What Do We Mean by “Government”?

In GTFS government means federal agencies and agencies of state and local governments, including transit agencies, tolling agencies, and special districts. Although some government enterprises, such as Amtrak, also receive financial assistance from public agencies, their revenues and expenditures are not included in this report because they are not government agencies. However, if a transportation-related government enterprise receives any government financial assistance, such as federal grants to Amtrak, those grants are included in transportation expenditures.

What Do We Mean by “Transportation”?

Transportation, in the context of GTFS, includes movement of people and goods on public rights away, and by government agencies and private companies offering for-hire transportation. Government purchases of transportation services for its own use, such as military transportation, are not included. Thus, government expenditure on city streets is included in GTFS, but money to support economic development that includes a private road is not. Taxes on transportation fuel are included but corporate income taxes paid by transportation companies are not. When grey areas exist, the methodology follows the categorization used by the sources.

Spending Process Stages

Government expenditures go through three principle stages. The first is authorized expenditures, when budgetary authority is approved. The next step is when funds are obligated—when an agency enters a binding agreement that will result in an outlay. The final stage is the outlay itself when the government issues a payment or reimbursement. In GTFS we attempt to measure outlays.

Fiscal vs. Calendar Year

Most governments’ budgets are based on a fiscal year, which is different from the calendar year. The Federal Government uses a fiscal year that runs from October 1st to September 30th, but many states use different dates for their fiscal year. Calendar year data are reported whenever possible, but some data is only available by fiscal year. Currently, there is no correction to account for differences in the months included across sources and no correction to turn calendar year data into fiscal year data or vice versa.

Modes

How revenue and expenditures are attributed to modes is based on the treatment in individual data sources. The U.S. Census Bureau, for example, gathers data on state expenditures by mode. If a state reports an expenditure on a road inside an airport as an aviation expenditure to the U.S. Census Bureau, then GTFS includes it as an aviation expenditure. Federal taxes on highway fuels are considered highway revenues, even when some portion of them is spent on mass transit.

Level of Government

GTFS shows expenditures based on the level of government actually spending them and revenues based on the level of government that collects them. Transfers from the Federal Government to states are not considered direct federal expenditures, but are reported separately, and are also included in state and local expenditures. Not all of the sources differentiate between state governments and local governments, thus we aggregate those levels of government together.

Public-Private Partnerships

Public-private partnerships (P3s) are a growing means by which governments fund, finance, and operate transportation projects. GTFS and its sources capture only flows involving governments. For example, the investment that a local government makes in a transportation-related P3 is counted as an expenditure in GTFS, but the investment made by the private partner is not included. Tolls collected by a government agency are counted as highway revenues, but tolls collected by a private partner to compensate them for their investment are not included.

Capital vs. Operating Expenditures

Transportation expenditures consist of both capital investments and operations and maintenance. Capital expenditures are outlays for adding new equipment and structures and for improving or enhancing the capacity and quality of the existing equipment and structures for improvements intended to last for more than one year. Capital expenditures can include highway widenings, new airport runways, new buses purchased by a public transit system, and other long-term investments.

An operation and maintenance expenditure consists of recurrent payments to cover the cost of administration, operation, and normal maintenance and repair of the transportation infrastructure and facilities. Such outlays are crucial to maintain the nation's transportation infrastructure and provide a safe and efficient transportation system.

GTFS includes both capital and operating expenditures. Currently, it does not break out expenditure by capital or operations and maintenance.

Limitations of GTFS

Time lag. The timeliness of GTFS is constrained by the release of its sources. BTS is working to find ways to make GTFS more up to date.

Government only. GTFS does not summarize all financial flows related to transportation in the United States. It does not include the large expenditures and revenues of private transportation industries, such as airlines, freight railroads, and trucking companies. As noted above, GTFS does not include revenues or expenditures by the private partners in P3s.

Geography. All GTFS data is aggregated for the entire United States. Some GTFS sources provide data for individual states, while others do not.

Water transportation expenditure: Not all federal outlays for water transportation are covered in the GTFS data. In particular, federal outlays for civilian transportation-related programs or activities of the U.S. Army Corps of Engineers are not included.

State and local expenditures for railroads, pipeline, and general support: The data in GTFS for railroads, pipeline, and general support include the part of state and local expenditures funded by federal grants only. The components of outlays that may be funded by other funding sources of state and local governments are not covered due to current data limitations.

Frequently Asked Questions

Does GTFS show government investment in infrastructure? Yes, it is included, though not shown separately. Government expenditures in GTFS include both capital and operating expenditures. Capital expenditures includes spending on infrastructure, such as roads, airports, and transit stations, as well spending on transportation equipment, such as buses.

Does GTFS distinguish expenditures based on which level of government owns a piece of infrastructure? No, level of government in GTFS refers to the entity spending the money, without regard to the owner of the infrastructure—for example while interstate highways are owned by state governments, expenditure on them is counted as a state expenditure within GTFS only when it is made, as it commonly is, by state governments.

Does GTFS include total expenditures on transportation? No, it only includes expenditures by government entities. It does not include expenditures by private entities. Government expenditures on P3s and concessions are included in GTFS, but the expenditures and revenues of the private partners are not included. GTFS does not include household expenditures on transportation.

How is Amtrak treated in GTFS? Amtrak is considered an independent entity, and ticket revenue is not considered government revenue. The various grants made to Amtrak by the Federal Government are included in federal expenditures on railroads and as supporting revenue to railroads because they come from the general fund. State grants to Amtrak are not captured by GTFS.

Does GTFS show the cost of transportation to users? No. GTFS includes government revenues from transportation users, which is a component of user costs, including gas taxes, motor vehicle taxes, and tolls. It does not include other costs paid for by transportation users, such as the non-tax portion of the price of fuel, the cost to operate vehicles, or fares paid to private companies.

Does GTFS show trends over time? Yes. Because inflation impacts both transportation expenditures and revenues, it is best to use the chained (inflation adjusted) data that BTS provides to see trends over time. However, BTS also provides data in current dollars, so that users can see the actual amount of revenues and expenditures each year, and, if they choose, do their own inflation adjustment, rather than use the inflation adjusted data that BTS provides.

How should GTFS data be normalized? GTFS data can be normalized by other demographic and economic variables, such as population, gross domestic product, or employment. If needed, BTS can provide a normalization for you.

Does GTFS show the subsidy to different forms of transportation and the benefits of different forms of transportation? GTFS can be used to estimate coverage ratios, the difference between the government revenue associated with a particular mode of transportation and the revenue governments receive from that mode of transportation (own-source revenue). This should be used with care, as it does not reflect the full relationships among modes (e.g., use of highways by transit vehicles and intermodal connections) nor the benefits and costs to society from investment in and usage of modes (e.g., pollution, safety, and economic development). GTFS does not capture any benefits of the transportation system and only captures costs through the expenditures from public entities.

Does GTFS use data from the U.S. Census Bureau or Bureau of Economic Analysis on highway expenditures? No. GTFS uses data from *Highway Statistics*, which is published by the Federal Highway Administration (as well as Census information on local spending on parking). Due to differences in methodology and data gathering, the different sources do not always show identical numbers. FHWA's data is widely used by transportation analysts and includes details on different categories of spending.

Does GTFS show borrowing by states and localities? No. Borrowing is not considered a source of revenue and is therefore not shown in the GTFS revenue tables, but interest on debt is considered an expense.

Does GTFS present data on the value of transportation capital stock owned by governments? No, GTFS includes the investments in infrastructure made by governments in a given year as well as other expenditures, but it does not show depreciation or the stock of previous investments. Information on transportation capital stock can be found at <https://data.bts.gov/stories/s/ab7y-wzpz>

Inflation Adjustment and Methodology

This section explains key terms used in discussions of inflation adjusted series, and explains in detail the methodology used in adjusting GTFS for inflation:

- **Current dollars** are the dollar value of a good or service in terms of the prices that are current at the time the good or service is sold. This contrasts with the value of the good or service measured in constant (or real) dollars.
- **Real dollars**, also known as constant dollars, are adjusted for inflation to better reflect real changes in any dollar denominated time series. GTFS is adjusted into real dollars to give a more accurate picture of changes over time.
- **Chaining** is a method of adjusting real dollar amounts for inflation over time using a set of weights and averages. When a series has different components, which have had their prices change at different rates over time, economists often use chaining to combine the series.

The Bureau of Economic Analysis (BEA) developed a chaining approach to calculate price indexes. BEA uses Fisher's ideal price index formula to compile its chain-type prices indexes. BTS replicates this process in adjusting the GTFS data for inflation.

The Fisher ideal price index is a geometric mean of a Laspeyres and a Paasche price indexes. The change in the index falls between the changes in the Paasche and Laspeyres price indexes. The annual changes in a Fisher price index are chained (multiplied) together using weights from two adjacent years to form a time series of changes. For example, the 1998–1999 annual percent change in prices uses quantities for 1998 and 1999 as weights, and the 1999–2000 annual percentage changes in prices uses quantities for 1999 and 2000 as weights. More information on the Fisher ideal price index as used by BEA can be found here: https://apps.bea.gov/scb/account_articles/national/0597od/maintext.htm

Table 1. Deriving Real Dollars

Type of measure	Year 1	Year 2	Year 3 (base year)	Year 4	Year 5
Nominal dollars	\$304	\$304	\$314	\$309	\$324
Fischer quantity index Q_{it}^{ft}	0.9572	0.9946	NA	0.9622	1.034
Real dollars (chained Year 3 dollars)	=Year 2 Real dollars/.9572 =\$316/.9572 =\$330	=Year 3 Real dollars/.9946 =\$314/.9946 =\$316	=\$314	=.9622* Year 3 Real dollars =.9622*\$314 =\$302	=1.0340*Year 4 Real dollars =1.0340*\$302 =312

How GTFS Data are Chained

BTS deflates using separate price indexes for federal transportation (National Income and Product Account (NIPA) Table 3.15.4 Line 19) and state and local transportation (NIPA Table 3.15.4 Line 31). BTS calculates chained federal revenue and expenditure data by dividing the current dollar values for each mode by the federal transportation price indexes. Likewise, BTS calculates chained state and local revenue and expenditure data by dividing the current values for each mode by the state and local transportation price indexes. To calculate chained total expenditures, BTS calculates a chained weight total by applying the Fisher Ideal formula:

$$Q^{F_t} = \sqrt{\frac{\Sigma(P_{t-1} * Q_t)}{\Sigma(P_{t-1} * Q_{t-1})} * \frac{\Sigma(P_t * Q_t)}{\Sigma(P_t * Q_{t-1})}}$$

Where:

P_t is the price index at the observation period

P_{t-1} is the price index of the base year

Q_t is the dollar amount at the observation period

Q_{t-1} is the dollar amount of the base year

This formula calculates the year-to-year percent changes in total expenditures. These percentage changes are applied year by year to all current values before and after the base year (the year for which the chained value equals the current value) to generate a series of chain weighted totals. See table 1 for the calculation of chained, aka real, dollars. This is the chained total expenditure series.

BTS developed a series of implicit price deflators by dividing the current total expenditure series by the chained series. BTS created a similar series of revenue deflators. BTS used these deflators to adjust the expenditure and revenue totals for individual modes in the chained dollar tables as well as the total revenue series.

For the table on federal transportation expenditures by mode (chained dollars), BTS applied the above methodology, deflating grants to state and local governments by the state and local price series, deflating direct federal expenditures by the federal price series, and applying the Fisher Ideal chaining methodology to get the sum of federal expenditures.

Glossary and List of Acronyms

This section includes definitions of terms used in GTFS, and related acronyms.

Glossary

Capital expenditures: Outlays for adding new equipment and structures and for improving or enhancing the capacity and quality of the existing equipment and structures if the improvements last for more than one year. Capital expenditures enhances the capacity and efficiency of the transportation system, either by directly expanding the capacity or by improving the efficiency of the system (e.g., reducing travel times, improving access, reducing costs, or reducing adverse safety and environmental effects).

Chained 2012 dollars: Dollar values of inflation-adjusted government revenues and expenditures provided using 2012 prices. These estimates are derived by dividing the current dollar values by chain-type price indexes. The chain-type price index that BTS uses is explained above.

Current dollars: The dollar value of a good or service in terms of prices current at the time the good or service is sold. This contrasts with the value of the good or service measured in constant dollars.

Federal direct expenditure: All outlays of the Federal Government, excluding transfers to other levels of government.

Federal transfers: Financial assistance that provides payments in cash or in kind for a specified purpose. These may be grants or assistance provided to state and local governments by formulas. The Federal Government is not expected to have substantial involvement with the State or local government or other recipient while the intended activity is being performed.

General fund: Accounts for receipts not earmarked by law for a specific purpose, such as income taxes and many excise taxes, the proceeds of general borrowing, and the expenditure of these moneys.

General support: Government expenditures in support of transportation generally, but not any one mode, such as U.S. Department of Transportation general management and the National Transportation Safety Board, are considered general support.

Intragovernmental fund: Revolving funds that conduct business-type operations primarily within and between Federal Government agencies. The collections and the outlays of revolving funds are recorded in the same budget account.

Offsetting collections: Collections from the public that result from business-type or market-oriented activities and collections from other government accounts (i.e., intragovernmental transactions, such when one federal agency purchases a service from another federal agency). These collections are deducted from gross disbursements in calculating outlays rather than counted in governmental receipt totals. Some offsetting collections are credited directly to expenditure accounts, while others (i.e., offsetting receipts) are credited to receipt accounts.

Operation and maintenance expenditure: Recurrent payments to cover the cost of administration, operation, and normal maintenance and repair of the transportation infrastructure and facilities. Such outlays are crucial to maintain the nation's transportation infrastructure and provide a safe and efficient transportation system.

Own-source revenues: Government receipts from transportation-related taxes and charges earmarked to fund transportation programs. There are two criteria that distinguish own-source from other types of transportation revenue: (1) the revenue is generated from transportation sources, and (2) it is used to finance transportation programs.

Supporting revenue: Receipts that are generated from non- transportation sources but are designated to fund transportation programs. There are two criteria that distinguish supporting revenue from others:

(1) it is not generated from transportation sources, which implies that the receipts are raised through charges or taxes levied on industries or activities other than transportation, and (2) it is designated to fund transportation programs. Supporting revenue includes taxes on non-transportation activities dedicated to transportation and general fund appropriations for transportation.

Trust fund: An account established by law to hold receipts (e.g., specific taxes or revenues) collected by the Federal Government or by state governments and earmarked for financing special purposes and programs. To assure the financial soundness of a trust fund, it must be tracked separately to determine that outlays/ expenditures do not exceed available revenue. The main federal transportation trust funds are the Highway Trust Fund and the Airport and Airway Trust Fund.

User charge or fee: An assessment on users for goods and services provided by the federal, state, or local government. User charges, either directly or indirectly, are collected on a periodic or occasional basis in the form of license fees and excise taxes. A user charge is paid at the time infrastructure services are consumed, as with the payment of fuel taxes or tolls. In the narrow budgetary sense, a toll for the use of highway is considered a user fee since it is related to the specific use of a particular section of highway. Highway excise taxes on gasoline, though called taxes, are considered a form of user charge by some. In GTFS both taxes and user fees are considered government revenues.

Acronyms

Bureau of Economic Analysis	BEA
Bureau of Transportation Statistics	BTS
Corps of Engineers—Civil Works	CECW
Department of Homeland Security	DHS
Department of Transportation	DOT
Federal Aviation Administration	FAA
Federal Maritime Commission	FMC
Federal Railroad Administration	FRA
Federal Transit Administration	FTA
Government Transportation Financial Statistics	GTFS
Interstate Commerce Commission	ICC
Maritime Administration	MARAD
National Aeronautics and Space Administration	NASA
National Income and Product Account	NIPA
National Transit Database	NTD
National Transportation Safety Board	NTSB
Office of Inspector General	OIG
Office of the Secretary	OST
Pipeline and Hazardous Materials Safety Administration	PHMSA
Saint Lawrence Seaway Development Corporation	SLSDC
Surface Transportation Board	STB
Transportation Security Administration	TSA
U.S. Coast Guard	USCG
Washington Metropolitan Area Transit Authority	WMATA

Appendix: Data Sources

This appendix is meant to explain how BTS compiles GTFS, by providing sufficient detail that it could be reproduced. BTS gathers annual data for each mode of transportation from a variety of public sources including the Federal Highway Administration, the Census Bureau, the Office of Management and Budget, the Federal Transit Administration, and the Federal Aviation Administration.

The most recent (2018) update of the GTFS was completed and published in December 2020. This publication did not go back to revise the previous years. Due to updates from some of these data sources, the values from 2015 and before may not be replicable using this methodology. BTS plans to update the previous years to create consistency and maintain accuracy.

U.S. Census Bureau

The Census Bureau publishes the Annual Survey of State and Local Government Finances. This survey is a nationwide survey providing local government finance information. It covers statistics for the 50 states and the District of Columbia on revenue, expenditure, debt, and assets.

The GTFS uses the Public Use Zip Files and specifically concentrates on the public use file. The zip file also contains further documentation on how to interpret the state code (or national code), the level of estimate (federal, state, or local), and the item code descriptions. Data from the Annual Survey of State and Local Government Finances typically is released in September of the second year after the reference year.

For the highway statistics, BTS gathers parking revenue, included in state and local own-source revenue, using the Census public use file. BTS pulls the data by sorting to the state level 00 (all states combined), level of government 1 (state and local government total), and use description A60 (parking facilities charges).

Parking expenditures for state and local expenditure for highways also is gathered using the public use file. Again, BTS sorts to state level 00, level of estimate is 1, and use descriptions E60 (parking-current operation), F60 (parking-construction), and G60 (parking-other capital outlay).

Air transportation expenditures for state and local air expenditures is derived from the Census public use file. BTS sorts to the state level 00, level of government 1, and use descriptions E01 (air transportation-current operation), F01 (air transportation-construction), and G01 (air transportation-other capital outlay).

State and local water expenditure comes from the Census public use file. BTS sorts to the state level 00, level of government 1, and use the descriptions E87 (water transportation-current operation), F87 (water transportation-construction), and G87 (water transportation-other capital outlay).

GTFS also gathers state and local own-source revenue on water from the Census *State and Local Government Finances by Level of Government and by State* table. The spreadsheet is called "US Summary & Alabama-Mississippi." BTS pulls line 31 (sea and inland port facilities for state and local governments) at the U.S. total level. 2018 data was released in September 2020, while revised 2017 data was released in March 2020.

Federal Aviation Administration

The Federal Aviation Administration (FAA) releases annual Performance and Accountability Reports. It is the FAA's fiscal statement separate from the DOT that provides performance, management, and financial information to the public.

For federal own-source air revenue, BTS uses the value of "non-exchange revenue—excise taxes and other," consolidated total, within the Cumulative Results of Operations table of the report. The Performance and Accountability reports are typically published a few months after the end of the fiscal year they reference.

The Federal Aviation Administration (FAA) has the Certification Activity Tracking System (CATS) as part of their Airport Financial Reporting Program. It hosts annual data reported from commercial service airports. BTS relies on data from Form 127 which reports airport revenues, expenses, and other financial information.

BTS uses CATS Form 127 to gather data on state and local own-source revenue and state and local supporting revenue.

For state and local own-source revenue, BTS compiles data from the following lines:

- 1.1 Passenger airline landing fees
- 1.2 Terminal arrival fees, rents, and utilities
- 1.3 Terminal area apron charges/tiedowns
- 2.3 FBO revenue; contract or sponsor-operated
- 2.4 Cargo and hangar rentals
- 2.5 Aviation fuel tax retained for airport use
- 2.6 Fuel sales net profit/loss or fuel flowage fees
- 2.7 Security reimbursement from Federal Government
- 2.8 Other non-passenger aeronautical revenue
- 4.1 Land and non-terminal facility leases and revenues
- 4.4 Terminal-services and other
- 4.5 Rental cars-excludes customer facility charges
- 4.6 Parking and ground transportation
- 8.1 Interest Income—restricted and non-restricted
- 8.4 Passenger Facility Charges

For state and local supporting revenue, BTS compiles data from the following lines:

- 4.2 Terminal-food and beverage
- 4.3 Terminal-retail stores and duty free
- 4.7 Hotel
- 4.8 Other

Federal Highway Administration *Highway Statistics Series Publications*

The Federal Highway Administration publishes the Highway Statistics Series Publications. These annual reports include transportation financial data that come mostly from state governments but also from federal agencies as well.

From the *Highway Statistics Series Publication*, BTS uses tables:

7.3.7 Disposition of state motor-vehicle and motor-carrier tax receipts (Table MV-3) contains data for part of the highway state and local own-source revenue calculation. BTS uses the receipts columns for state administered highways: total; local roads and streets—total; and mass transit purposes. This table is typically released 11–18 months after the end of the reference year.

8.4.8 Disposition of state motor-fuel tax receipts (Table MF-3) is used for part of the highway state and local own-source revenue calculation. GTFIS uses the columns state administered highways: total; local roads and streets—total; and mass transit purposes. These three values are taken from the row “Total.” This table is typically released 11–18 months after the end of the reference year.

9.3.4 Status of the Federal Highway Trust Fund (Table FE-10) contains data for highway federal own-source revenue. The data item collected is: net excise taxes. The value is in the total column. This table is typically released 10–13 months after the end of the reference year.

9.4.6 *Disposition of receipts from state and highway-user imposts, including tolls* (Table SDF) contains data as part of the highway state and local own-source revenue calculation. GTFS uses the columns: state toll revenues—for highways purposes—and state toll revenues—for general purposes. These two data items are gathered from the row “Total.” This table is typically released 11–18 months after the end of the reference year.

9.4.7 *Revenues used by states for highways* (Table SF-1) includes data for part of the highway state and local supporting revenue calculation. GTFS gathers totals from the columns: appropriations from general funds, other state imposts, and miscellaneous. The three data items are collected from the row “Total.” This table is typically released 11–18 months after the end of the reference year.

9.5.2 *Disposition of local government receipts from state and local highway-user imposts, including tolls* (Table LDF) contains some data for the highway state and local own-source revenue calculation. GTFS uses data from the columns: local motor-fuel and motor-vehicle receipts—for highway purposes; local toll revenues—for highway purposes; and local toll revenues—for mass transit purposes. This table is typically released 21–24 months after the end of the reference year.

9.5.3 *Summary local government funding for highways* (Table LGF-21) has some of the numbers used for the highway state and local supporting revenue calculation. GTFS uses data in the receipts columns for: appropriations from general funds, property taxes, other local imposts, and miscellaneous income. This table is typically released 21–24 months after the end of the reference year.

11.3.2 *Receipts and expenditures for highways by Federal agencies-summary* (Table FA-5) contains data for both federal revenue and expenditures. This table is typically released 15–20 months after the end of the reference year.

For calculations of federal supporting revenue, GTFS uses the columns under receipts: general fund appropriations and other federal receipts. These two data items are gathered from the row titled “Grand Total, All Funds Used for Highways.”

For federal expenditure, GTFS uses the column under expenditures: direct expenditures—administration and research. This data item is taken from the row titled “Grand Total, All Funds Used for Highways.”

For state and local expenditure as transfers from the Federal Government, GTFS includes: expenditures—payments to states and D.C.—total; expenditures—payments to local governments; and expenditures—payments to territories. Each of these three data items come from the row titled “Grand Total, All Funds Used for Highways.”

11.4.3.3 *Disbursements by states for highways* (Table SF-2) is used as part of the state and local highway expenditure calculation. GTFS uses data from the columns: capital outlay—total; maintenance and services—total; administration research and planning; law enforcement and safety; and interest. This table is typically released 11–18 months after the end of the reference year.

11.5.1 *Disbursements by local governments for highways* (Table LGF-2) is used as part of the highway state and local expenditures calculation. The data come from the columns: capital outlay—total; maintenance; traffic services-snow removal; traffic services—other; administration and miscellaneous; highway law enforcement and safety; and interest. This table is typically released 21–24 months after the end of the reference year.

National Transit Database

The Federal Transit Administration maintains the National Transit Database (NTD) where much of the GTFS transit financial data comes from. NTD collects data from approximately 850 transit providers from urbanized areas on financial, operating, and asset conditions of transit systems.

Annual Database Fare Revenue Report contains data on transit state and local own-source revenue. The data used from this report is the sum of all fares. This report is typically released 10–11 months after the end of the reference year.

Annual Database Revenue Sources contains data used for state and local revenue.

Highway state and local own-source revenue from the NTD is the sum of the columns:

Other Transportation Revenue (Earned Only);
Park and Ride Revenue (Earned Only);
Non-Transportation Revenue (Earned Only);
Auxiliary Revenue–Concessions (Earned Only);
Auxiliary Revenue–Advertising (Earned Only);
Auxiliary Revenue–Other (Earned Only);
Gasoline Taxes (Earned Only);
Bridge, Tunnel, and Highway Tolls (Earned Only); and
High Occupancy Tolls (Earned Only)

Highway state and local supporting revenue from the NTD is the sum of the columns:

Income Taxes (Earned Only);
Sales Taxes (Earned Only);
Property Taxes (Earned Only);
Gasoline Taxes (Earned Only);
Other Taxes (Earned Only); and
Sum of the column: Revenue from General Fund but only for rows where the Funds Expended Type is “Funds Earned During Period.”

This report is typically released 10–11 months after the end of the reference year.

Annual Database Operating Expenses has data for part of the transit state and local expenditures. To calculate this, BTS sums the “Total Operating Expenses” column for the rows where Operating Expense Type is “Total.” This report is typically released 10–11 months after the end of the reference year.

Capital Expenses has some of the data used to calculate transit state and local expenditures. GTFS includes the sum of the total capital funds column in transit state and local expenditures. This report is typically released 10–11 months after the end of the reference year.

Office of Management and Budget

The Office of Management and Budget (OMB) reports a public budget database with annual receipts and outlays for the Federal Government.

BTS primarily uses the Outlays spreadsheet to collect data on revenues and expenditures for transit, railroad, air, water, pipeline, and general support. BTS collects very specific line items from OMB to calculate these tables. OMB Outlays data are typically released a few months after the end of the reference fiscal year. The specific account line items used to calculate from OMB can be found below.

Account line items used from OMB database

To calculate transit federal supporting revenue BTS sums the following items:					
Agency Abbrev.	Bureau Abbrev.	Account Code	BEA Category	Grant/ non-grant	Account Name
DOT	FTA	1101	Discretionary	Non-grant	Transit Capital Assistance, Recovery Act
DOT	FTA	1101	Discretionary	Grant	Transit Capital Assistance, Recovery Act
DOT	FTA	1102	Discretionary	Non-grant	Fixed Guideway Infrastructure Investment, Recovery Act
DOT	FTA	1102	Discretionary	Grant	Fixed Guideway Infrastructure Investment, Recovery Act
DOT	FTA	1120	Discretionary	Non-grant	Administrative Expenses
DOT	FTA	1120	Mandatory	Non-grant	Administrative Expenses
DOT	FTA	1121	Discretionary	Non-grant	Research, Training, and Human Resources
DOT	FTA	1121	Discretionary	Grant	Research, Training, and Human Resources
DOT	FTA	1122	Discretionary	Non-grant	Miscellaneous Expired Accounts
DOT	FTA	1125	Discretionary	Non-grant	Job Access and Reverse Commute Grants
DOT	FTA	1125	Discretionary	Grant	Job Access and Reverse Commute Grants
DOT	FTA	1125	Mandatory	Grant	Job Access and Reverse Commute Grants
DOT	FTA	1127	Discretionary	Non-grant	Interstate Transfer Grants-transit
DOT	FTA	1127	Discretionary	Grant	Interstate Transfer Grants-transit
DOT	FTA	1128	Discretionary	Grant	Washington Metropolitan Area Transit Authority
DOT	FTA	1129	Discretionary	Non-grant	Formula Grants
DOT	FTA	1129	Discretionary	Grant	Formula Grants
DOT	FTA	1129	Mandatory	Non-grant	Formula Grants
DOT	FTA	1129	Mandatory	Grant	Formula Grants
DOT	FTA	1131	Discretionary	Grant	Grants for Energy Efficiency and Greenhouse Gas Reductions
DOT	FTA	1134	Discretionary	Non-grant	Capital Investment Grants
DOT	FTA	1134	Discretionary	Grant	Capital Investment Grants
DOT	FTA	1134	Mandatory	Grant	Capital Investment Grants
DOT	FTA	1136	Discretionary	Non-grant	University Transportation Research
DOT	FTA	1137	Discretionary	Non-grant	Transit Research
DOT	FTA	1137	Discretionary	Grant	Transit Research
DOT	FTA	1140	Discretionary	Grant	Public Transportation Emergency Relief Program
DOT	FTA	1142	Discretionary	Non-grant	Technical Assistance and Training
DOT	FTA	8191	Discretionary	Non-grant	Discretionary Grants (Transportation Trust Fund, Mass Transit Account)
DOT	FTA	8191	Discretionary	Grant	Discretionary Grants (Transportation Trust Fund, Mass Transit Account)
DOT	FTA	8350	Discretionary	Non-grant	Transit Formula Grants
DOT	FTA	8350	Discretionary	Grant	Transit Formula Grants
DOT	FTA	8394	Mandatory	Non-grant	Administrative Expenses (Transportation Trust Fund)
DOT	FTA	8543	Mandatory	Grant	Capital Investment Grants
DOT	FTA	9913	Discretionary	Non-grant	Miscellaneous expired accounts
DOT	FTA	9913	Discretionary	Grant	Miscellaneous expired accounts

To calculate transit federal expenditures, BTS sums the following items:					
Agency Abbrev.	Bureau Abbrev.	Account Code	BEA Category	Grant/ non-grant	Account Name
DOT	FRA	0747	Discretionary	Non-grant	Conrail commuter transition assistance
DOT	FTA	1120	Discretionary	Non-grant	Administrative Expenses
DOT	FTA	1121	Discretionary	Non-grant	Research, Training, and Human Resources
DOT	FTA	1122	Discretionary	Non-grant	Miscellaneous Expired Accounts
DOT	FTA	1125	Discretionary	Non-grant	Job Access and Reverse Commute Grants
DOT	FTA	1127	Discretionary	Non-grant	Interstate Transfer Grants-transit
DOT	FTA	1129	Discretionary	Non-grant	Formula Grants
DOT	FTA	1129	Mandatory	Non-grant	Formula Grants
DOT	FTA	1134	Discretionary	Non-grant	Capital Investment Grants
DOT	FTA	1136	Discretionary	Non-grant	University Transportation Research
DOT	FTA	1137	Discretionary	Non-grant	Transit Research
DOT	FTA	1142	Discretionary	Non-grant	Technical Assistance and Training
DOT	FTA	8191	Discretionary	Non-grant	Discretionary Grants (Transportation Trust Fund, Mass Transit Account)
DOT	FTA	8350	Discretionary	Non-grant	Transit Formula Grants
DOT	FTA	9913	Discretionary	Non-grant	Miscellaneous expired accounts
WMATA	WMATA	0300	Mandatory	Non-grant	Interest payments
WMATA	WMATA	7098	Discretionary	Non-grant	WMATA (FFB) loan
DOT	FTA	1120	Mandatory	Non-grant	Administrative Expenses

To calculate transit federal transfers to state and local governments, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	FTA	1121	Ground transportation	Discretionary	Grant	Research, Training, and Human Resources
DOT	FTA	1125	Ground transportation	Discretionary	Grant	Job Access and Reverse Commute Grants
DOT	FTA	1125	Ground transportation	Mandatory	Grant	Job Access and Reverse Commute Grants
DOT	FTA	1127	Ground transportation	Discretionary	Grant	Interstate Transfer Grants-transit
DOT	FTA	1128	Ground transportation	Discretionary	Grant	Washington Metropolitan Area Transit Authority
DOT	FTA	1129	Ground transportation	Discretionary	Grant	Formula Grants
DOT	FTA	1129	Ground transportation	Mandatory	Grant	Formula Grants
DOT	FTA	1134	Ground transportation	Discretionary	Grant	Capital Investment Grants
DOT	FTA	1134	Ground transportation	Mandatory	Grant	Capital Investment Grants
DOT	FTA	1137	Ground transportation	Discretionary	Grant	Transit Research
DOT	FTA	8191	Ground transportation	Discretionary	Grant	Discretionary Grants (Transportation Trust Fund, Mass Transit Account)
DOT	FTA	8350	Ground transportation	Discretionary	Grant	Transit Formula Grants
DOT	FTA	8543	Ground transportation	Mandatory	Grant	Capital Investment Grants
DOT	FTA	9913	Ground transportation	Discretionary	Grant	Miscellaneous expired accounts
WMATA	WMATA	0300	Ground transportation	Mandatory	Grant	Interest payments
DOT	FRA	0747	Ground transportation	Discretionary	Grant	Conrail commuter transition assistance

To calculate railroad federal supporting revenue, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	FRA	0120	Ground transportation	Discretionary	Non-grant	Efficiency Incentive Grants to the National Railroad Passenger Corporation
DOT	FRA	0121	Ground transportation	Discretionary	Non-grant	Operating Subsidy Grants to the National Railroad Passenger Corporation
DOT	FRA	0121	Ground transportation	Discretionary	Grant	Operating Subsidy Grants to the National Railroad Passenger Corporation
DOT	FRA	0121	Ground transportation	Mandatory	Grant	Operating Subsidy Grants to the National Railroad Passenger Corporation
DOT	FRA	0123	Ground transportation	Discretionary	Non-grant	Northeast Corridor Improvement Program
DOT	FRA	0123	Ground transportation	Discretionary	Grant	Northeast Corridor Improvement Program
DOT	FRA	0123	Ground transportation	Mandatory	Non-grant	Northeast Corridor Improvement Program
DOT	FRA	0123	Ground transportation	Mandatory	Grant	Northeast Corridor Improvement Program
DOT	FRA	0124	Ground transportation	Discretionary	Non-grant	Emergency Railroad Rehabilitation and Repair
DOT	FRA	0124	Ground transportation	Discretionary	Grant	Emergency Railroad Rehabilitation and Repair
DOT	FRA	0125	Ground transportation	Discretionary	Non-grant	Capital and Debt Service Grants to the National Railroad Passenger Corporation
DOT	FRA	0125	Ground transportation	Discretionary	Grant	Capital and Debt Service Grants to the National Railroad Passenger Corporation
DOT	FRA	0125	Ground transportation	Mandatory	Non-grant	Capital and Debt Service Grants to the National Railroad Passenger Corporation
DOT	FRA	0125	Ground transportation	Mandatory	Grant	Capital and Debt Service Grants to the National Railroad Passenger Corporation
DOT	FRA	0152	Other transportation	Discretionary	Non-grant	AMTRAK reform council
DOT	FRA	0536	Ground transportation	Discretionary	Grant	Alameda corridor direct loan financing program
DOT	FRA	0700	Ground transportation	Discretionary	Non-grant	Safety and Operations
DOT	FRA	0700	Ground transportation	Discretionary	Grant	Safety and Operations
DOT	FRA	0701	Ground transportation	Discretionary	Non-grant	Rail Safety Technology Program

To calculate railroad federal supporting revenue, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	FRA	0702	Ground transportation	Discretionary	Grant	Railroad Safety Grants
DOT	FRA	0704	Ground transportation	Discretionary	Non-grant	Grants to the National Railroad Passenger Corporation
DOT	FRA	0704	Ground transportation	Discretionary	Grant	Grants to the National Railroad Passenger Corporation
DOT	FRA	0704	Ground transportation	Mandatory	Non-grant	Grants to the National Railroad Passenger Corporation
DOT	FRA	0705	Ground transportation	Discretionary	Non-grant	Emergency rail facilities restoration
DOT	FRA	0707	Unemployment compensation	Discretionary	Non-grant	Conrail labor protection
DOT	FRA	0707	Unemployment compensation	Mandatory	Non-grant	Conrail labor protection
DOT	FRA	0708	Ground transportation	Discretionary	Non-grant	Settlements of railroad litigation
DOT	FRA	0708	Ground transportation	Mandatory	Non-grant	Settlements of railroad litigation
DOT	FRA	0713	Ground transportation	Discretionary	Non-grant	Freight line rehabilitation
DOT	FRA	0714	Ground transportation	Discretionary	Grant	Local rail freight assistance
DOT	FRA	0715	Ground transportation	Discretionary	Grant	Intercity Passenger Rail Grant Program
DOT	FRA	0716	Ground transportation	Discretionary	Grant	Rail Line Relocation and Improvement Program
DOT	FRA	0717	Ground transportation	Discretionary	Non-grant	Mandatory passenger rail service payments
DOT	FRA	0719	Ground transportation	Discretionary	Non-grant	Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service
DOT	FRA	0719	Ground transportation	Discretionary	Grant	Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service
DOT	FRA	0720	Ground transportation	Discretionary	Non-grant	Amtrak corridor improvement loans liquidating account
DOT	FRA	0720	Ground transportation	Mandatory	Non-grant	Amtrak corridor improvement loans liquidating account
DOT	FRA	0722	Ground transportation	Discretionary	Non-grant	Next Generation High-speed Rail
DOT	FRA	0723	Ground transportation	Discretionary	Non-grant	Pennsylvania Station Redevelopment Project
DOT	FRA	0726	Ground transportation	Discretionary	Non-grant	Rhode Island rail development
DOT	FRA	0730	Ground transportation	Discretionary	Grant	Alaska Railroad Rehabilitation
DOT	FRA	0745	Ground transportation	Discretionary	Non-grant	Railroad Research and Development
DOT	FRA	0745	Ground transportation	Discretionary	Grant	Railroad Research and Development
DOT	FRA	0747	Ground transportation	Discretionary	Non-grant	Conrail commuter transition assistance
DOT	FRA	0747	Ground transportation	Discretionary	Grant	Conrail commuter transition assistance
DOT	FRA	0750	Ground transportation	Discretionary	Non-grant	Railroad Rehabilitation and Improvement Program
DOT	FRA	0750	Ground transportation	Mandatory	Non-grant	Railroad Rehabilitation and Improvement Program

To calculate railroad federal supporting revenue, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	FRA	0755	Ground transportation	Discretionary	Non-grant	High-speed rail trainsets and facilities
DOT	FRA	0758	Ground transportation	Discretionary	Non-grant	West Virginia rail development
DOT	FRA	4100	Ground transportation	Discretionary	Non-grant	Regional rail reorganization program
DOT	FRA	4100	Ground transportation	Mandatory	Non-grant	Regional rail reorganization program
DOT	FRA	4400	Ground transportation	Discretionary	Non-grant	Alaska Railroad revolving fund
DOT	FRA	4411	Ground transportation	Discretionary	Non-grant	Railroad Rehabilitation and Improvement Liquidating Account
DOT	FRA	4411	Ground transportation	Mandatory	Non-grant	Railroad Rehabilitation and Improvement Liquidating Account
DOT	FRA	8320	Ground transportation	Mandatory	Non-grant	Current Passenger Rail Service
DOT	FRA	8320	Ground transportation	Mandatory	Grant	Current Passenger Rail Service
DOT	FRA	9914	Ground transportation	Discretionary	Non-grant	Northeast corridor improvement program
DOT	FRA	9914	Ground transportation	Discretionary	Grant	Northeast corridor improvement program
DOT	FRA	9973	Ground transportation	Discretionary	Non-grant	Trust fund share of next generation high-speed rail

To calculate railroad federal expenditures, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	FRA	0120	Ground transportation	Discretionary	Non-grant	Efficiency Incentive Grants to the National Railroad Passenger Corporation
DOT	FRA	0121	Ground transportation	Discretionary	Non-grant	Operating Subsidy Grants to the National Railroad Passenger Corporation
DOT	FRA	0121	Ground transportation	Discretionary	Grant	Operating Subsidy Grants to the National Railroad Passenger Corporation
DOT	FRA	0123	Ground transportation	Discretionary	Non-grant	Northeast Corridor Improvement Program
DOT	FRA	0123	Ground transportation	Discretionary	Grant	Northeast Corridor Improvement Program
DOT	FRA	0124	Ground transportation	Discretionary	Non-grant	Emergency Railroad Rehabilitation and Repair
DOT	FRA	0124	Ground transportation	Discretionary	Grant	Emergency Railroad Rehabilitation and Repair
DOT	FRA	0125	Ground transportation	Discretionary	Non-grant	Capital and Debt Service Grants to the National Railroad Passenger Corporation
DOT	FRA	0125	Ground transportation	Discretionary	Grant	Capital and Debt Service Grants to the National Railroad Passenger Corporation
DOT	FRA	0152	Other transportation	Discretionary	Non-grant	AMTRAK reform council
DOT	FRA	0536	Ground transportation	Discretionary	Grant	Alameda corridor direct loan financing program
DOT	FRA	0700	Ground transportation	Discretionary	Non-grant	Safety and Operations
DOT	FRA	0700	Ground transportation	Discretionary	Grant	Safety and Operations
DOT	FRA	0701	Ground transportation	Discretionary	Non-grant	Rail Safety Technology Program
DOT	FRA	0702	Ground transportation	Discretionary	Grant	Railroad Safety Grants
DOT	FRA	0704	Ground transportation	Discretionary	Non-grant	Grants to the National Railroad Passenger Corporation
DOT	FRA	0704	Ground transportation	Discretionary	Grant	Grants to the National Railroad Passenger Corporation
DOT	FRA	0704	Ground transportation	Mandatory	Non-grant	Grants to the National Railroad Passenger Corporation
DOT	FRA	0705	Ground transportation	Discretionary	Non-grant	Emergency rail facilities restoration
DOT	FRA	0707	Unemployment compensation	Discretionary	Non-grant	Conrail labor protection
DOT	FRA	0707	Unemployment compensation	Mandatory	Non-grant	Conrail labor protection
DOT	FRA	0708	Ground transportation	Discretionary	Non-grant	Settlements of railroad litigation
DOT	FRA	0708	Ground transportation	Mandatory	Non-grant	Settlements of railroad litigation
DOT	FRA	0713	Ground transportation	Discretionary	Non-grant	Freight line rehabilitation
DOT	FRA	0714	Ground transportation	Discretionary	Grant	Local rail freight assistance
DOT	FRA	0715	Ground transportation	Discretionary	Grant	Intercity Passenger Rail Grant Program
DOT	FRA	0716	Ground transportation	Discretionary	Grant	Rail Line Relocation and Improvement Program
DOT	FRA	0717	Ground transportation	Discretionary	Non-grant	Mandatory passenger rail service payments
DOT	FRA	0719	Ground transportation	Discretionary	Non-grant	Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service

To calculate railroad federal expenditures, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	FRA	0719	Ground transportation	Discretionary	Grant	Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service
DOT	FRA	0720	Ground transportation	Discretionary	Non-grant	Amtrak corridor improvement loans liquidating account
DOT	FRA	0720	Ground transportation	Mandatory	Non-grant	Amtrak corridor improvement loans liquidating account
DOT	FRA	0722	Ground transportation	Discretionary	Non-grant	Next Generation High-speed Rail
DOT	FRA	0723	Ground transportation	Discretionary	Non-grant	Pennsylvania Station Redevelopment Project
DOT	FRA	0726	Ground transportation	Discretionary	Non-grant	Rhode Island rail development
DOT	FRA	0730	Ground transportation	Discretionary	Grant	Alaska Railroad Rehabilitation
DOT	FRA	0745	Ground transportation	Discretionary	Non-grant	Railroad Research and Development
DOT	FRA	0745	Ground transportation	Discretionary	Grant	Railroad Research and Development
DOT	FRA	0747	Ground transportation	Discretionary	Non-grant	Conrail commuter transition assistance
DOT	FRA	0747	Ground transportation	Discretionary	Grant	Conrail commuter transition assistance
DOT	FRA	0750	Ground transportation	Discretionary	Non-grant	Railroad Rehabilitation and Improvement Program
DOT	FRA	0750	Ground transportation	Mandatory	Non-grant	Railroad Rehabilitation and Improvement Program
DOT	FRA	0755	Ground transportation	Discretionary	Non-grant	High-speed rail trainsets and facilities
DOT	FRA	0758	Ground transportation	Discretionary	Non-grant	West Virginia rail development
DOT	FRA	4100	Ground transportation	Discretionary	Non-grant	Regional rail reorganization program
DOT	FRA	4100	Ground transportation	Mandatory	Non-grant	Regional rail reorganization program
DOT	FRA	4400	Ground transportation	Discretionary	Non-grant	Alaska Railroad revolving fund
DOT	FRA	4411	Ground transportation	Discretionary	Non-grant	Railroad Rehabilitation and Improvement Liquidating Account
DOT	FRA	4411	Ground transportation	Mandatory	Non-grant	Railroad Rehabilitation and Improvement Liquidating Account
DOT	FRA	9914	Ground transportation	Discretionary	Non-grant	Northeast corridor improvement program
DOT	FRA	9914	Ground transportation	Discretionary	Grant	Northeast corridor improvement program
DOT	FRA	9973	Ground transportation	Discretionary	Non-grant	Trust fund share of next generation high-speed rail

To calculate air federal supporting revenue BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	OST	0111	Air transportation	Discretionary	Non-grant	Compensation for Air Carriers
DOT	OST	0111	Air transportation	Mandatory	Non-grant	Compensation for Air Carriers
DOT	OST	0150	Air transportation	Discretionary	Non-grant	Payments to air carriers
DOT	OST	8304	Air transportation	Discretionary	Non-grant	Payments to Air Carriers
DOT	FAA	1301	Air transportation	Discretionary	Non-grant	Operations
DOT	FAA	1301	Other transportation	Discretionary	Non-grant	Operations
DHS	TSA	0541	Air transportation	Discretionary	Non-grant	Federal Air Marshals
DHS	TSA	0550	Air transportation	Discretionary	Non-grant	Aviation Security
DHS	TSA	0550	Air transportation	Mandatory	Non-grant	Aviation Security
NASA	NASA	0103	Space flight, research, and supporting activities	Discretionary	Non-grant	Research and program management
NASA	NASA	0103	Air transportation	Discretionary	Non-grant	Research and program management
NASA	NASA	0107	Space flight, research, and supporting activities	Discretionary	Non-grant	Construction of facilities
NASA	NASA	0107	Air transportation	Discretionary	Non-grant	Construction of facilities
NASA	NASA	0110	Space flight, research, and supporting activities	Discretionary	Non-grant	Science, Aeronautics and Technology
NASA	NASA	0110	Air transportation	Discretionary	Non-grant	Science, Aeronautics and Technology
NASA	NASA	0112	Space flight, research, and supporting activities	Discretionary	Non-grant	Mission Support
NASA	NASA	0112	Air transportation	Discretionary	Non-grant	Mission Support
NASA	NASA	0114	Space flight, research, and supporting activities	Discretionary	Non-grant	Science, Aeronautics, and Exploration
NASA	NASA	0114	Air transportation	Discretionary	Non-grant	Science, Aeronautics, and Exploration

To calculate air federal expenditures, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	OST	0111	Air transportation	Discretionary	Non-grant	Compensation for Air Carriers
DOT	OST	0111	Air transportation	Mandatory	Non-grant	Compensation for Air Carriers
DOT	OST	0150	Air transportation	Discretionary	Non-grant	Payments to air carriers
DOT	OST	5423	Air transportation	Discretionary	Non-grant	Essential Air Service and Rural Airport Improvement Fund
DOT	OST	5423	Air transportation	Mandatory	Non-grant	Essential Air Service and Rural Airport Improvement Fund
DOT	OST	8304	Air transportation	Discretionary	Non-grant	Payments to Air Carriers
DOT	FAA	1301	Air transportation	Discretionary	Non-grant	Operations
DOT	FAA	1301	Other transportation	Discretionary	Non-grant	Operations
DOT	FAA	1334	Air transportation	Discretionary	Non-grant	Research, Engineering and Development
DOT	FAA	4120	Air transportation	Discretionary	Non-grant	Aviation Insurance Revolving Fund
DOT	FAA	4120	Air transportation	Mandatory	Non-grant	Aviation Insurance Revolving Fund
DOT	FAA	8104	Air transportation	Discretionary	Non-grant	Trust Fund Share of FAA Activities (Airport and Airway Trust Fund)
DOT	FAA	8106	Air transportation	Discretionary	Non-grant	Grants-in-aid for Airports (Airport and Airway Trust Fund)
DOT	FAA	8107	Air transportation	Discretionary	Non-grant	Facilities and Equipment (Airport and Airway Trust Fund)
DOT	FAA	8107	Air transportation	Mandatory	Non-grant	Facilities and Equipment (Airport and Airway Trust Fund)
DOT	FAA	8108	Air transportation	Discretionary	Non-grant	Research, Engineering and Development (Airport and Airway Trust Fund)
DOT	FAA	8108	Air transportation	Discretionary	Grant	Research, Engineering and Development (Airport and Airway Trust Fund)
DHS	TSA	0541	Air transportation	Discretionary	Non-grant	Federal Air Marshals
DHS	TSA	0550	Air transportation	Discretionary	Non-grant	Aviation Security
DHS	TSA	0550	Air transportation	Mandatory	Non-grant	Aviation Security
NASA	NASA	0103	Space flight, research, and supporting activities	Discretionary	Non-grant	Research and program management
NASA	NASA	0103	Air transportation	Discretionary	Non-grant	Research and program management
NASA	NASA	0107	Space flight, research, and supporting activities	Discretionary	Non-grant	Construction of facilities
NASA	NASA	0107	Air transportation	Discretionary	Non-grant	Construction of facilities
NASA	NASA	0108	Space flight, research, and supporting activities	Discretionary	Non-grant	Research and development
NASA	NASA	0108	Air transportation	Discretionary	Non-grant	Research and development
NASA	NASA	0110	Air transportation	Discretionary	Non-grant	Science, Aeronautics and Technology
NASA	NASA	0112	Air transportation	Discretionary	Non-grant	Mission Support
NASA	NASA	0114	Air transportation	Discretionary	Non-grant	Science, Aeronautics, and Exploration

To calculate air federal transfers to state and local governments, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	FAA	8106	Air transportation	Discretionary	Grant	Grants-in-aid for Airports (Airport and Airway Trust Fund)
DOT	FAA	8108	Air transportation	Discretionary	Grant	Research, Engineering and Development (Airport and Airway Trust Fund)

To calculate water federal own-source revenue, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
CECW	CECW	8861	Water resources	Discretionary	Non-grant	Inland Waterways Trust Fund
CECW	CECW	8863	Water resources	Discretionary	Non-grant	Harbor Maintenance Trust Fund
FMC	FMC	518410	Water transportation	Mandatory	Non-grant	User fees, Automated Tariff Filing and Information System Fund
DHS	USCG	5170	Pollution control and abatement	Discretionary	Non-grant	Deepwater port liability fund
DHS	USCG	8349	Pollution control and abatement	Mandatory	Non-grant	Maritime Oil Spill Programs

To calculate water federal supporting revenue, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	MARAD	1708	Water transportation	Discretionary	Non-grant	Ship Construction
DOT	MARAD	1709	Water transportation	Discretionary	Non-grant	Operating-differential Subsidies
DOT	MARAD	1710	Defense-related activities	Discretionary	Non-grant	Ready Reserve Force
DOT	MARAD	1711	Defense-related activities	Discretionary	Non-grant	Maritime Security Program
DOT	MARAD	1750	Water transportation	Discretionary	Non-grant	Operations and Training
DOT	MARAD	1750	Water transportation	Discretionary	Grant	Operations and Training
DOT	MARAD	1751	Water transportation	Mandatory	Non-grant	Ocean Freight Differential
DHS	USCG	0247	Water transportation	Discretionary	Grant	Port safety development
DHS	USCG	0610	Defense-related activities	Discretionary	Non-grant	Operating Expenses
DHS	USCG	0610	Pollution control and abatement	Discretionary	Non-grant	Operating Expenses
DHS	USCG	0610	Water transportation	Discretionary	Non-grant	Operating Expenses
DHS	USCG	0611	Pollution control and abatement	Discretionary	Non-grant	Environmental Compliance and Restoration
DHS	USCG	0613	Defense-related activities	Discretionary	Non-grant	Acquisition, Construction, and Improvements
DHS	USCG	0613	Water transportation	Discretionary	Non-grant	Acquisition, Construction, and Improvements
DHS	USCG	0613	Water transportation	Discretionary	Grant	Acquisition, Construction, and Improvements
DHS	USCG	0614	Water transportation	Discretionary	Non-grant	Alteration of Bridges
DHS	USCG	0615	Water transportation	Discretionary	Non-grant	Research, Development, Test, and Evaluation
FMC	FMC	0100	Water transportation	Discretionary	Non-grant	Salaries and Expenses

To calculate water federal expenditures, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/non-grant	Account Name
DOT	SLSDC	4089	Water transportation	Discretionary	Non-grant	Saint Lawrence Seaway Development Corporation
DOT	SLSDC	4089	Water transportation	Mandatory	Non-grant	Saint Lawrence Seaway Development Corporation
DOT	SLSDC	8003	Water transportation	Discretionary	Non-grant	Operations and Maintenance
DOT	MARAD	1708	Water transportation	Discretionary	Non-grant	Ship Construction
DOT	MARAD	1709	Water transportation	Discretionary	Non-grant	Operating-differential Subsidies
DOT	MARAD	1710	Defense-related activities	Discretionary	Non-grant	Ready Reserve Force
DOT	MARAD	1711	Defense-related activities	Discretionary	Non-grant	Maritime Security Program
DOT	MARAD	1750	Water transportation	Discretionary	Non-grant	Operations and Training
DOT	MARAD	1751	Water transportation	Mandatory	Non-grant	Ocean Freight Differential
DOT	MARAD	1768	Water transportation	Discretionary	Non-grant	Ship Disposal
DOT	MARAD	4301	Water transportation	Mandatory	Non-grant	Federal Ship Financing Fund Liquidating Account
DOT	MARAD	4302	Water transportation	Discretionary	Non-grant	War Risk Insurance Revolving Fund
DOT	MARAD	4303	Water transportation	Discretionary	Non-grant	Vessel Operations Revolving Fund
DOT	MARAD	8503	Water transportation	Mandatory	Non-grant	Gifts and bequests
DOT	MARAD	8547	Water transportation	Mandatory	Non-grant	Special studies, services and projects
DHS	USCG	0610	Water transportation	Discretionary	Non-grant	Operating Expenses
DHS	USCG	0611	Pollution control and abatement	Discretionary	Non-grant	Environmental Compliance and Restoration
DHS	USCG	0613	Water transportation	Discretionary	Non-grant	Acquisition, Construction, and Improvements
DHS	USCG	0614	Water transportation	Discretionary	Non-grant	Alteration of Bridges
DHS	USCG	0615	Water transportation	Discretionary	Non-grant	Research, Development, Test, and Evaluation
DHS	USCG	5167	Pollution control and abatement	Discretionary	Non-grant	Offshore oil pollution compensation fund
DHS	USCG	5170	Pollution control and abatement	Discretionary	Non-grant	Deepwater port liability fund
DHS	USCG	8149	Water transportation	Discretionary	Grant	Boat Safety
DHS	USCG	8149	Water transportation	Mandatory	Non-grant	Boat Safety
DHS	USCG	8314	Pollution control and abatement	Discretionary	Non-grant	Trust Fund Share of Expenses
DHS	USCG	8349	Pollution control and abatement	Mandatory	Non-grant	Maritime Oil Spill Programs

To calculate water federal transfers to state and local governments, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/non-grant	Account Name
DOT	MARAD	1750	Water transportation	Discretionary	Grant	Operations and Training
DHS	USCG	0613	Water transportation	Discretionary	Grant	Acquisition, Construction, and Improvements
DHS	USCG	8149	Water transportation	Discretionary	Grant	Boat Safety
DHS	USCG	8149	Water transportation	Mandatory	Grant	Boat Safety

To calculate pipeline federal own-source revenue, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	PHMSA	8121	Other transportation	Discretionary	Non-grant	Trust Fund Share of Pipeline Safety
DOT	PHMSA	8121	Other transportation	Discretionary	Grant	Trust Fund Share of Pipeline Safety

To calculate pipeline federal supporting revenue BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	PHMSA	5172	Other transportation	Discretionary	Non-grant	Pipeline Safety
DOT	PHMSA	5172	Other transportation	Discretionary	Grant	Pipeline Safety

To calculate pipeline federal expenditures, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	PHMSA	0104	Other transportation	Discretionary	Grant	Research and Special Programs
DOT	PHMSA	5172	Other transportation	Discretionary	Grant	Pipeline Safety

To calculate pipeline state and local expenditures, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	PHMSA	0104	Other transportation	Discretionary	Grant	Research and Special Programs
DOT	PHMSA	5172	Other transportation	Discretionary	Grant	Pipeline Safety
DOT	PHMSA	5282	Other transportation	Mandatory	Grant	Emergency Preparedness Grants
DOT	PHMSA	8121	Other transportation	Discretionary	Grant	Trust Fund Share of Pipeline Safety

To calculate general support federal supporting revenue BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	OST	0102	Other transportation	Discretionary	Non-grant	Salaries and Expenses
DOT	OST	0117	Other transportation	Discretionary	Non-grant	Rental payments
DOT	OST	0118	Other transportation	Discretionary	Non-grant	Office of Civil Rights
DOT	OST	0142	Other transportation	Discretionary	Non-grant	Transportation Planning, Research, and Development
DOT	OST	0147	Other transportation	Discretionary	Non-grant	New Headquarters Building
DOT	OST	0155	Other transportation	Discretionary	Non-grant	Minority Business Resource Center Program
DOT	OST	0155	Other transportation	Mandatory	Non-grant	Minority Business Resource Center Program
DOT	OST	1730	Other transportation	Discretionary	Non-grant	Research and Technology
DOT	PHMSA	0104	Other transportation	Discretionary	Non-grant	Research and Special Programs
DOT	PHMSA	0104	Other transportation	Discretionary	Grant	Research and Special Programs
DOT	PHMSA	1401	Other transportation	Discretionary	Non-grant	Hazardous Materials Safety
DOT	PHMSA	1400	Other transportation	Discretionary	Non-grant	Operational Expenses
DOT	OIG	0130	Other transportation	Discretionary	Non-grant	Salaries and Expenses
DOT	STB	0301	Ground transportation	Discretionary	Non-grant	Salaries and Expenses
DOT	BTS	0305	Other transportation	Discretionary	Non-grant	Transportation statistics
DHS	TSA	0551	Ground transportation	Discretionary	Non-grant	Surface Transportation Security
DHS	TSA	0551	Air transportation	Discretionary	Non-grant	Surface Transportation Security
DHS	TSA	0551	Air transportation	Discretionary	Grant	Surface Transportation Security
DHS	TSA	0554	Air transportation	Discretionary	Non-grant	Transportation Security Support
NTSB	NTSB	0310	Other transportation	Discretionary	Non-grant	Salaries and Expenses
NTSB	NTSB	0311	Other transportation	Discretionary	Non-grant	Emergency Fund
DOT	PHMSA	5282	Other transportation	Discretionary	Non-grant	Emergency Preparedness Grants
DOT	PHMSA	5282	Other transportation	Mandatory	Non-grant	Emergency Preparedness Grants
DOT	PHMSA	5282	Other transportation	Mandatory	Grant	Emergency Preparedness Grants

To calculate general support federal expenditures, BTS sums the following items:

Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	OST	0102	Other transportation	Discretionary	Non-grant	Salaries and Expenses
DOT	OST	0117	Other transportation	Discretionary	Non-grant	Rental payments
DOT	OST	0118	Other transportation	Discretionary	Non-grant	Office of Civil Rights
DOT	OST	0142	Other transportation	Discretionary	Non-grant	Transportation Planning, Research, and Development
DOT	OST	0147	Other transportation	Discretionary	Non-grant	New Headquarters Building
DOT	OST	0155	Other transportation	Discretionary	Non-grant	Minority Business Resource Center Program
DOT	OST	0155	Other transportation	Mandatory	Non-grant	Minority Business Resource Center Program
DOT	OST	0159	Other transportation	Discretionary	Non-grant	Cyber Security Initiatives
DOT	OST	1730	Other transportation	Discretionary	Non-grant	Research and Technology
DOT	OST	4520	Other transportation	Discretionary	Non-grant	Working Capital Fund
DOT	OST	4522	Other transportation	Discretionary	Non-grant	Working Capital Fund, Volpe National Transportation Systems Center
DOT	OST	8066	Other transportation	Discretionary	Non-grant	Trust fund share of rental payments
DOT	PHMSA	0104	Other transportation	Discretionary	Grant	Research and Special Programs
DOT	PHMSA	5282	Other transportation	Discretionary	Non-grant	Emergency Preparedness Grants
DOT	PHMSA	5282	Other transportation	Mandatory	Non-grant	Emergency Preparedness Grants
DOT	OIG	0130	Other transportation	Discretionary	Non-grant	Salaries and Expenses
DOT	STB	0301	Ground transportation	Discretionary	Non-grant	Salaries and Expenses

To calculate general support federal expenditures, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	BTS	0305	Other transportation	Discretionary	Non-grant	Transportation statistics
DHS	TSA	0551	Ground transportation	Discretionary	Non-grant	Surface Transportation Security
DHS	TSA	0551	Air transportation	Discretionary	Non-grant	Surface Transportation Security
DHS	TSA	0554	Air transportation	Discretionary	Non-grant	Transportation Security Support
ICC	ICC	0100	Ground transportation	Discretionary	Non-grant	Salaries and expenses
NTSB	NTSB	0310	Other transportation	Discretionary	Non-grant	Salaries and Expenses
NTSB	NTSB	0311	Other transportation	Discretionary	Non-grant	Emergency Fund

To calculate general support state and local expenditures, BTS sums the following items:						
Agency Abbrev.	Bureau Abbrev.	Account Code	Sub-function	BEA Category	Grant/ non-grant	Account Name
DOT	PHMSA	5282	Other transportation	Mandatory	Non-grant	Emergency Preparedness Grants
DOT	PHMSA	5282	Other transportation	Mandatory	Grant	Emergency Preparedness Grants
DHS	TSA	0551	Air transportation	Discretionary	Grant	Surface Transportation Security

Links to Data Sources Used in the GTFS

The Census Bureau Annual Survey of State and Local Government Finances

<https://www.census.gov/programs-surveys/gov-finances.html>

Federal Aviation Administration (FAA) Performance and Accountability Reports

https://www.faa.gov/about/plans_reports/#cprr

Certification Activity Tracking System (CATS) Airport Financial Reporting Program

<https://cats.airports.faa.gov/Reports/reports.cfm>

Federal Highway Administration Highway Statistics Series Publications

<https://www.fhwa.dot.gov/policyinformation/statistics.cfm>

Federal Transit Administration National Transit Database

<https://www.transit.dot.gov/ntd/ntd-data?page=1>

Office of Management and Budget (OMB) a public budget database

<https://www.whitehouse.gov/omb/supplemental-materials/>