

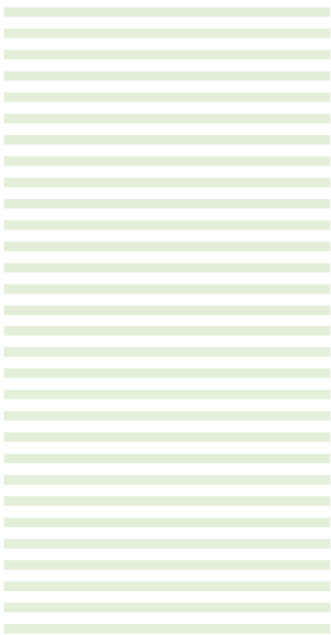


U.S. Department of Transportation
Office of the Secretary of Transportation

Bureau of Transportation Statistics

Transportation Public Finance Statistics (TPFS) User Guide and Documentation

June 2024



Acknowledgments

Bureau of Transportation Statistics

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Table of Contents

1.0 Introduction	1
1.1 TPFS Background	1
1.2 TPFS Release Schedule.....	1
1.3 How To Use This Guide.....	2
2.0 Scope and Key Concepts.....	3
2.1 Scope.....	3
2.2 Key Concepts.....	3
2.2.1 Definition of Transportation	3
2.2.2 Definition of Public Finance	4
2.2.3 Definition of Expenditure	4
2.2.4 Definition of Revenue	4
2.2.5 Categories of Transportation Revenue.....	5
<i>Own-Source Revenue</i>	5
<i>User-Based Revenue</i>	5
<i>Supporting Revenue</i>	5
2.2.6 Categories of Transportation Expenditure.....	6
<i>Capital Expenditure</i>	6
<i>Non-Capital Expenditure</i>	6
2.2.7 Public-Private Partnerships	6
2.2.8 Inflation Adjustment.....	6
3.0 TPFS Data Structure	7
3.1 TPFS Data Tabulation tool	7
3.2 TPFS Trend reporting.....	9
3.3 Downloading Data	10
3.4 Troubleshooting	10
4.0 Data Sources	11
5.0 Preliminary TPFS Release	12
5.1 Lagging Data Estimation Model	12
6.0 Final TPFS Release	14
7.0 TPFS Use Cases.....	15
7.1 Use Case 1 – Extent of User-Based Funding.....	15
7.2 Use Case 2 – Federal Use of Transportation Trust Funds.....	17
7.3 Use Case 3 – Capital Versus Non-Capital Expenditure.....	19
8.0 Limitations of TPFS	21
9.0 Frequently Asked Questions	22
10.0 Glossary.....	24

List of Tables

Table 1. Annual TPFS Release Schedule.....	2
Table 2. TPFS Modes and Corresponding Entity Cash Flows.....	3
Table 3. TPFS Data Source Summary	11
Table 4. Estimated Highway Statistics Data Elements	13
Table 5: Estimated U.S. Census Data Elements	13

List of Figures

Figure 1. TPFS Data Tabulation Tool User Interface	8
Figure 2. Sample TPFS View*	9
Figure 3. Tool Filter Settings and Resulting Output Data Table: Changes in User-based and Other Transportation Revenue by Mode (2010–2022)*	16
Figure 4. Tool Filter Settings and Resulting Output Data Table: Trust-Fund vs. Non-Trust Fund Federal Revenues Used for Transportation (2010–2022)*	18
Figure 5. Tool Filter Settings and Resulting Output Data Table: Capital vs. Non-Capital Transportation Expenditures by Level of Government (2010–2022)*	20

Acronyms and Abbreviations

BTS	Bureau of Transportation Statistics
CATS	Certification Activity Tracking System
FAA	Federal Aviation Administration
FHWA	Federal Highway Administration
FTA	Federal Transit Administration
GTFS	Government Transportation Financial Statistics
HTF	Highway Trust Fund
NTD	National Transit Database
P3	Public Private Partnership
TPFS	Transportation Public Finance Statistics

1.0 Introduction

The Bureau of Transportation Statistics (BTS) produces the Transportation Public Finance Statistics data series (TPFS), which summarizes aggregate annual public sector cash flows related to transportation. TPFS data comprise transportation revenues and expenditures, including federal transfers to state and local governments. Data are presented by transportation mode, level of government, and revenue or expenditure type.

BTS developed a new tool that allows users to create and view customizable tables with transportation-related revenue, expenditure, and transfers. The tool allows users to filter the data by level of government, revenue type, expenditure type, whether the funds are from a trust fund, transportation mode, and year. Data are available in current or inflation-adjusted (chained) dollars. The data show trust fund expenditure at the level where it is spent. For example, federal trust fund money allocated to state and local governments appears in state and local expenditure.

Explore the [TPFS interactive data tabulation tool](#).

1.1 TPFS BACKGROUND

TPFS replaces the Government Transportation Financial Statistics (GTFS) data series. It provides more detailed information about federal trust fund cash flows and the split between capital and noncapital expenditure than the GTFS data series. TPFS includes more granular revenue data, including user-based, own-source, and supporting revenue categories. TPFS also recategorizes some revenue earned by transit agencies to facilitate comparisons across modes. Taxes levied directly by transit agencies (e.g., dedicated sales taxes) are reported as own-source revenue in TPFS. This is a change from the GTFS, which considered these receipts to be supporting revenue. Fares, food and beverage concessions, and other sources of revenue derived from transit users, which were considered own-source revenue in GTFS, are reported as user-based revenue in TPFS. Own-source revenue for transit in TPFS combines user-based revenue and revenue derived from directly levied dedicated transit taxes.

1.2 TPFS RELEASE SCHEDULE

TPFS data are published in preliminary and final releases each year (Table 1). Each June, BTS publishes preliminary TPFS data for the calendar year closing 18 months prior (e.g., the preliminary TPFS release in June 2024 will contain preliminary data for calendar year 2022). This preliminary data release includes estimates for the small fraction of total elements where actual data are not yet available. These estimated elements account for approximately 2 percent of total annual cash flows. Each December, BTS publishes final TPFS data for the same calendar year once actual data for all estimated values are available (e.g., the final TPFS release in December 2024 will contain actual data for calendar year 2022).

Table 1. Annual TPFS Release Schedule

Annual TPFS Release Schedule	
Preliminary data release (contains estimates)	June
Final data release	December

1.3 HOW TO USE THIS GUIDE

The TPFS User Guide and Documentation (User Guide) helps users navigate the TPFS data tabulation tool and visualizations and understand the data behind these statistical products. It presents high-level information on data sources, definitions, and use cases. For more detailed information on data sources, estimation methodologies, and other technical details, please refer to the [TPFS Technical Documentation](#).

The User Guide has 10 sections:

1. [Introduction](#)
2. [Scope and Key Concepts](#)
3. [TPFS Data Structure](#)
4. [Data Sources](#)
5. [Preliminary TPFS Release](#)
6. [Final TPFS Release](#)
7. [TPFS Use Cases](#)
8. [Limitations of TPFS](#)
9. [Frequently Asked Questions](#)
10. [Glossary](#)

2.0 Scope and Key Concepts

2.1 SCOPE

TPFS provides data on annual transportation-related public sector revenue and expenditure, including federal transfers to state and local government. TPFS categorizes data by mode of transportation, level of government, and type of revenue or expenditure.

2.2 KEY CONCEPTS

These sections provide definitions and explanations of key terms.

2.2.1 Definition of Transportation

Transportation includes the movement of people and goods on public rights-of-way. TPFS includes cash flows related to the administration of public sector transportation agencies and to the construction, maintenance, and operation of infrastructure and services they support. TPFS contains data on highway, transit, air, railroad, pipeline, and water transportation modes and for general support. Table 2 highlights the public sector entities by mode whose cash flows are included in TPFS.

Table 2. TPFS Modes and Corresponding Entity Cash Flows

Transportation Mode	Entities/Cash Flows Included in TPFS
Highways	<ul style="list-style-type: none"> Federal Highway Trust Fund Highway Account Federal Highway Administration State departments of transportation, as reported by Highway Statistics Local governments, as reported by Highway Statistics Local parking facilities, as reported by U.S. Census
Transit	<ul style="list-style-type: none"> Federal Highway Trust Fund Mass Transit Account Federal Transit Administration State and local transit agencies, as reported by FTA National Transit Database
Air	<ul style="list-style-type: none"> Federal Airport and Airways Trust Fund Overflight fee revenue Office of the Secretary of Transportation, related to air transportation Federal Aviation Administration National Aeronautics and Space Administration, related to air transportation Transportation Security Administration, related to air transportation Airport authorities/ agencies, as reported by FAA Certification Activity Tracking System
Rail	<ul style="list-style-type: none"> Federal Railroad Administration Surface Transportation Board Amtrak State and local recipients of federal transfers
Water	<ul style="list-style-type: none"> Harbor Maintenance Trust Fund Inland Waterways Trust Fund Army Corps of Engineers Federal Maritime Administration, related to water transportation U.S. Coast Guard, related to water transportation Federal Maritime Commission, related to water transportation State and local cash flows related to sea and inland port activities, as reported by U.S. Census

Transportation Mode	Entities/Cash Flows Included in TPFS
Pipelines	<ul style="list-style-type: none"> • Pipeline and Hazardous Materials Security Administration • State and local recipients of federal transfers
General Support	<ul style="list-style-type: none"> • Office of the Secretary of Transportation, related to other transportation • National Transportation Safety Board • Transportation Security Administration, related to ground transportation

2.2.2 Definition of Public Finance

Public finance refers to the cash flows of public sector entities at the federal, state, and local levels. TPFS categorizes revenue and expenditure based on the level of government that collects or spends the funds, respectively. The TPFS methodology does not include fund transfers from the Federal Government to other levels of government (e.g., grants) in federal expenditure. TPFS reports these cash flows as federal transfers. Expenditure of transferred funds are included in state and local expenditure.

Not all underlying data sources distinguish between the cash flows of states, local governments, and other public sector entities, so TPFS reports all nonfederal cash flows as combined state and local cash flows.

TPFS includes only public sector cash flows. Examples of other transportation-related cash flows within the economy that are not part of TPFS data include the following:

- Private sector expenditure on transportation infrastructure or services.
- Corporate tax revenue derived from private sector transportation companies.
- Transportation user-based revenue not used for transportation purposes, such as motor fuel tax revenue used for general government purposes.
- Public sector debt proceeds or principal repayments.

2.2.3 Definition of Expenditure

TPFS reports capital and noncapital expenditure by public sector entities but excludes principal repayment on debt and noncash expenditure like depreciation.

Public sector expenditure goes through three principal stages. The first is authorization, when budgetary authority is approved. The next step is obligation, when an agency enters into a binding agreement that will result in an outlay. The final stage is the outlay, when the government issues a payment or reimbursement. TPFS reports outlays.

2.2.4 Definition of Revenue

TPFS reports public sector transportation revenue, including taxes and fees derived from transportation users and other revenue used for transportation purposes in one of three categories: user-based revenue, own-source revenue, and supporting revenue. TPFS includes only revenue that is used for transportation purposes.

2.2.5 Categories of Transportation Revenue

Own-Source Revenue

Own-source revenue includes user-based revenue and other revenue earned or directly generated by transportation agencies. Examples of own-source revenue include the following:

- User-based revenue
- Dedicated taxes levied by transportation agencies (e.g., sales taxes dedicated to public transit)¹
- Other operating revenue earned by transportation agencies
- Investment income earned by transportation agencies

User-Based Revenue

User-based revenue includes only revenue generated from charges on users of the mode related to their transportation activity. Examples of user-based revenue include the following:

- Fuel taxes, motor vehicle taxes and fees, and tolls for highways;
- Transit fares;
- Fees related to the movement of freight;
- Transportation-related fines and penalties;
- Retail, food, and beverage income from transportation facilities; and
- Revenue from multimodal connections (e.g., parking at an airport or transit station).

User-based revenue is included in the mode where it is generated. For example, motor fuel taxes are categorized as user-based highway revenue, including those used for transit purposes. This revenue is also counted as supporting revenue for transit. Revenue data may be viewed by “User-based” and “Other (non user-based)” with the TPFS data tabulation tool.

Supporting Revenue

Supporting revenue is all other revenue used for transportation purposes, such as general funds or other government revenues.²

¹ The TPFS definition of own-source revenue has changed from the prior GTFS data series methodology. Taxes directly levied by transit agencies (e.g., dedicated sales taxes) are reported as own-source revenue in TPFS. This is a change from the GTFS methodology, which considered these receipts to be supporting revenue.

² The TPFS definition of supporting revenue has changed from the prior GTFS data series methodology. Taxes directly levied by transit agencies (e.g., dedicated sales taxes) are reported as own-source revenue in TPFS. This is a change from the GTFS methodology, which considered these receipts to be supporting revenue.

2.2.6 Categories of Transportation Expenditure

Capital Expenditure

Capital expenditure is typically defined as outlays for new equipment and structures and for improving or enhancing the capacity and quality of existing equipment and structures. The defining feature of capital expenditure is the useful life they support; capital improvements are intended to last more than one year. The precise definition of capital expenditure can vary across states and data sources. TPFS data on capital expenditure are consistent with underlying data sources.

Non-Capital Expenditure

Non-capital expenditure includes operation and maintenance costs as well as research, administration, and other not capital investment costs that public sector agencies incur in managing transportation systems.

2.2.7 Public-Private Partnerships

Public-private partnerships (P3s) are one approach by which governments may deliver, finance, and operate transportation infrastructure. TPFS excludes P3 financing and aims to capture only flows by public sector entities. For example, TPFS counts the investment that a state or local government makes in a transportation-related P3 as an expenditure, but not the investment made by the private partner. TPFS includes tolls collected by a government agency as highway revenue, but not tolls collected by a private partner to compensate them for their investment.

2.2.8 Inflation Adjustment

The Bureau of Economic Analysis (BEA) uses 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 TPFS data for inflation. Key inflation adjustment terms are defined below:

- **Current dollars** depict the dollar value of a good or service in terms of the price that is current at the time the good or service is sold. This contrasts with the value of the good or service measured in constant (chained 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. TPFS is adjusted into real dollars to give an 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 data series has different components, whose prices change at different rates over time, economists often use chaining to compile the series.

BTS deflates current dollar values using separate price indexes for federal (National Income and Product Account (NIPA) Table 3.15.4 Line 19), 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. For more details on the inflation adjustment methodology and how TPFS data are chained, see the [TPFS Technical Documentation](#).

3.0 TPFS Data Structure

BTS has a new tool that allows users to create and view customizable tables with transportation-related revenue, expenditure, and transfers. Data can be filtered by level of government, revenue type, expenditure type, whether the funds are from a trust fund, transportation mode, and year. Data are available in current or inflation-adjusted (chained) dollars.

Explore the [TPFS interactive data tabulation tool](#).

The data show trust fund expenditure at the level where it is spent. For example, federal trust fund money allocated to state and local governments appears in state and local expenditure.

For more details and technical information, see the [TPFS Technical Documentation](#).

3.1 TPFS DATA TABULATION TOOL

The data tabulation tool starts with pre-set table showing all the expenditure by mode and the total expenditure, all the revenue by mode, and total revenue in the years 2010, 2021, and 2022. There are also preset tables showing transportation revenue by level of government, type, and mode; transportation expenditure by level of government and mode; and federal transportation expenditure by mode. These tables can be used as a starting point; through the dropdown options above the table, additional complexity can be added to the tables.

The tool can also be used to create custom tables. By clicking the headline “Or Create Custom Table (or customize table selected above),” tables can be customized by cash flow type, government level, trust fund, mode, revenue source, revenue type, expenditure type, and reference year. The data in the table can be downloaded into a CSV file.

Figure 1 and Figure 2 provide sample views of the new TPFS data tabulation tool user interface.

Figure 1. TPFS Data Tabulation Tool User Interface

Transportation Public Finance Tables

Data Tabulation Tool

▼ How to view the Transportation Public Finance data

About the Transportation Public Finance data

- Transportation Public Finance Statistics (TPFS) provides information on transportation-related revenue and expenditures for all levels of government, including federal, state, and local, and for all modes of transportation.
- As of June 2024, TPFS replaces the previous Government Transportation Financial Statistics (GTFS).

Viewing the data

Choose to view transportation-related:

- Revenues separated by:
 - Own Source: Received directly by transportation agencies
 - User-Based: Includes charges on users of that mode
 - Other: Non user-based
 - Supporting: Funds from other government sources

Revenue includes federal cash flows that pass through transportation trust funds separately from general funds

- Expenditures separated by capital and non-capital expenses

The data show expenditures at the level where they are spent. For example, federal dollars allocated to state and local governments appear in state and local expenditures.

- Transfers from the federal government to other levels of government

Data can be filtered by level of government, whether from a trust fund, transportation mode, and year. Data available in current or inflation-adjusted chained dollars.

▼ Filters:

View Selected Tables -

- Transportation Revenue and Expenditure by Mode
- Transportation Revenue by Level of Government, Type, and Mode
- Transportation Expenditures by Level of Government and Mode
- Federal Transportation Expenditure by Mode

Or Create Custom Table (or customize table selected above) +

Figure 2. Sample TPFS View*

Current dollars
 Inflation-adjusted (chained 2017 dollars)

[Download Table as CSV file.](#)
 Full dataset at data.bts.gov

Cash flow	Transportation mode	Dollars in 2010 (current)	Dollars in 2021 (current)	Dollars in 2022 (current)
Expenditure	Highways	191,365,191,000	247,111,054,000	254,495,664,091
	Transit	54,442,448,853	74,011,963,125	80,526,148,712
	Air	41,551,556,393	62,271,589,298	58,692,359,435
	Water	16,736,958,670	21,745,072,232	22,338,719,440
	Railroads	4,970,225,000	5,706,500,000	6,569,500,000
	Pipeline	170,000,000	270,000,000	280,000,000
	General	373,000,000	484,000,000	382,000,000
Total Expenditure	Total	309,609,379,916	411,600,178,655	423,284,391,678
Revenue	Highways	199,044,168,174	251,342,177,747	348,282,310,165
	Transit	54,397,351,716	77,443,214,331	121,689,344,910
	Air	42,154,657,190	58,486,447,175	56,474,937,735
	Water	15,825,433,688	21,914,264,395	22,341,143,384
	Railroads	5,312,285,000	7,128,400,000	5,795,900,000
	Pipeline	152,000,000	267,453,129	281,000,000
	General	373,000,000	484,000,000	382,000,000
Total Revenue	Total	317,258,895,768	417,065,956,777	555,246,636,194

* The values shown in the table may differ from those obtained from future releases of the TPFS.

3.2 TPFS TREND REPORTING

On the BTS Transportation Economic Trends (TET) pages, there are three TPFS pages that detail the trends in revenue, expenditure, and revenue vs. expenditure.

The [Government Transportation Revenue](#) page provides an overview of the trends in revenue from the most recent year of TPFS data available. The page shows charts of transportation revenue by level of government, types of revenue by level of government, and revenue by mode. The charts display the data in current dollars or inflation adjusted (chained) dollars.

The [Government Transportation Expenditure](#) page provides an overview of the trends in expenditure from the most recent year of TPFS data available. The page shows charts of total government transportation expenditure by level of government, expenditure by expenditure type and level of government, and expenditure by mode. The charts display the data in current dollars or inflation adjusted (chained) dollars. The page shows U.S. Census expenditure data by state and a section about P3s.

The [Government Transportation Revenue vs. Expenditure](#) page provides an overview of the trends in revenue compared to expenditure from the most recent year of TPFS data available. The page shows charts of revenue compared to expenditure by level of government and funding type, and revenue compared to expenditure by mode. The charts display the data in current dollars or inflation adjusted (chained) dollars. There is also a section that shows transportation revenue and expenditure by state and local governments and by mode.

3.3 DOWNLOADING DATA

The full dataset can be [downloaded](#).

3.4 TROUBLESHOOTING

Having trouble?

Contact BTS: 202-366-DATA(3282) or answers@dot.gov.

Or [ask a librarian](#).

4.0 Data Sources

Table 3 provides a high-level overview of the data sources used to develop the TPFS products. The [TPFS Technical Documentation](#) provides additional details on these sources.

Table 3. TPFS Data Source Summary

Source	Owner	Mode(s)	Estimated in Preliminary Release
Office of Management and Budget President's Budget Database	The White House	Transit, Air, Rail, Water, Pipelines, General Support	-
Treasury Bulletin	U.S. Department of the Treasury	Air, Water, Pipelines	-
Highway Statistics	Federal Highway Administration (FHWA)	Highways, Transit	Highways (Tables LDF, LGF-2, and LGF-21)
National Transit Database	Federal Transit Administration (FTA)	Transit	-
Certification Activity Tracking System (CATS)	Federal Aviation Administration (FAA)	Air	-
Amtrak Annual Report and Audited Financial Statements	Amtrak	Rail	-
U.S. Census Survey of State and Local Governments	U.S. Census	Highways, Water	Highways, Water (U.S. Summary & State Estimates Tables)

5.0 Preliminary TPFS Release

A majority (75 percent) of TPFS data sources are consistently available within 12 to 17 months of the end of the reference year (year when the revenue was raised or the expenditure was made), but some key tables take several months longer to compile and therefore have delayed the preparation and publication of TPFS. These include the following FHWA Highway Statistics and U.S. Census tables dealing with local government revenue and expenditure, which are typically not published until 24 months after the reference year:

- Federal Highway Administration (FHWA) Highway Statistics, Table LDF: Disposition of local government receipts from State and local highway-user imposts, including tolls³;
- FHWA Highway Statistics, Table LGF-2: Disbursements by local governments for highways⁴;
- FHWA Highway Statistics, Table LGF-21: Summary of local government funding for highways;⁵ and
- U.S. Census, U.S. Summary & State Estimates Tables: Parking and sea and inland port facilities revenue and expenditure.

In June of each year, BTS will release the Preliminary TPFS that will include linear estimates of the unavailable data, which accounts for about two percent of the total value of cash flows for the year. The Preliminary TPFS will supersede the Final TPFS that incorporates actual values, which BTS will publish in December of the same year.

5.1 LAGGING DATA ESTIMATION MODEL

BTS uses a time-series linear model to estimate the lagging data used in the Preliminary TPFS. This model uses ten years of historical data where the single independent variable, the year, is used to estimate the dependent variable, the lagging data. Table 4 summarizes the Highway Statistics and Table 5 summarizes the U.S. Census source tables and data elements estimated in the Preliminary TPFS. Table 5 summarizes the U.S. Census source table and data element estimates. The [TPFS Technical Documentation](#) provides details on the estimation methodology, including estimation errors.

³ Table LDF summarizes local governments' receipts from motor-fuel taxes, motor-vehicle fees, special imposts on motor carriers, and tolls. This table includes receipts from State imposts that are transferred to local governments for distribution.

⁴ Table LGF-2 summarizes the receipts and disbursements for highways by local governments, including toll facilities. Local government reporting is on a biennial basis with even-numbered years optional. Disbursements are the distributed revenue by local governments. This table is compiled from the reports of State and local governments.

⁵ Table LGF-21 summarizes the receipts and disbursements of local governments for highways. Local government reporting is on a biennial basis with even-numbered years optional. This table is compiled from the reports of State and local governments.

Table 4. Estimated Highway Statistics Data Elements

Source Table ID	Source Table Name	Data Element Estimated	Aggregated TPFS Value
LGF-2	Disbursements by local governments for highways	Capital outlays	State & Local Expenditure
		Maintenance	
		Snow removal	
		Other traffic services	
		Admin and misc.	
		Law enforcement and safety	
		Interest	
LGF-21	Summary local government funding for highways	Appropriations from general fund, local	State & Local Revenue (Supporting)
		Property taxes, local	
		Other local imposts, local	
		Miscellaneous, local	
LDF	Disposition of local government receipts from State and local highway-user imposts, including tolls	Local toll revenue for highway	State & Local Revenue (Own-Source)
		Local motor fuel receipts for highway	
		Local toll revenue for transit	

Table 5: Estimated U.S. Census Data Elements

Source Table Name	Data Element Estimated	Aggregated TPFS Value
U.S. Summary & State Estimates Tables	Parking Facilities	State & Local Expenditure
U.S. Summary & Alabama-Mississippi	Sea and Inland Port Facilities	
U.S. Summary & State Estimates Tables	Parking Facilities	State & Local Revenue
U.S. Summary & Alabama-Mississippi	Sea and Inland Port Facilities	

6.0 Final TPFS Release

BTS will release the Final TPFS six months after the publication of the Preliminary TPFS. The exact timing of its publication depends on the publication of the relevant Highway Statistics tables from FHWA. These tables are usually published around November or December. The Final TPFS supersedes its companion Preliminary TPFS.

7.0 TPFS Use Cases

A user can use TPFS to examine cash flows over time, by mode, and by level of government. The section below describes several sample use cases for TPFS.

7.1 USE CASE 1 – EXTENT OF USER-BASED FUNDING

- For each transportation mode, how has transportation revenue derived from users changed over time as compared to other sources of revenue for those modes?

Example:

- For all available modes of transportation in the TPFS, tabulate both “User-Based” and “Other” types of revenue for the years 2010, 2015, 2020, and 2022, with all monetary values expressed in inflation-adjusted 2017 dollar terms for comparability across years.

Analysis Steps:

1. Using your web browser, proceed to the [TPFS data tabulation tool](#).
2. In the “Filters” section of the TPFS data tabulation tool, click on the section titled “**Or Create Custom Table (or customize table selected above)**.” This will display a set of several different “Filter” types.
3. Specify the individual filter settings as follows:
 - A. For the “Cash Flow Type” filter, select “Revenue”
 - B. For the “Revenue source” filter, select “All”
 - C. For the “Revenue type” filter, select both “User-Based” and “Other.” To select both of these categories of interest, hold down the CTRL key while clicking on both of those categories until each are selected (as indicated by a grey background).
 - D. For the “Government Level” filter, select “All”
 - E. For the “Trust Fund” filter, select “All”
 - F. For the “Mode” filter, select all of the seven individual transportation modes that are available in TPFS (Highways, Transit, Air, Water, Railroads, Pipeline, General). To select all seven modes, hold down the CTRL key while clicking on each of those seven transportation modes until all seven are selected (as indicated by a grey background).
 - G. For the “Reference Year” filter, select the years 2010, 2015, 2020, and 2022. To select these four years of interest, hold down the CTRL key while clicking on each of those years until all four are selected (as indicated by a grey background).
4. To properly account for the effects of inflation over time and use comparable monetary values across the selected years of interest, ensure that the radio button labeled “Inflation-adjusted (chained 2017 dollars)” is selected from the options presented at the top of the resulting data table. This will present the monetary values for the various years that have been select all in comparable real 2017 dollar terms. Alternatively, if current dollar values are preferred, ensure that the radio button labeled “Current dollars” is selected from the options presented at the top of the resulting data table.

Figure 3 shows a sample view of the Use Case 1 [data tabulation tool](#) user interface.

**Figure 3. Tool Filter Settings and Resulting Output Data Table:
Changes in User-based and Other Transportation Revenue by Mode (2010–2022)***

▼ Filters:

View Selected Tables +

Or Create Custom Table (or customize table selected above) -

Must make a selection in each filter

Cash Flow Type Expenditure Revenue Transfer

Government Level All Federal State and Local Amtrak

Trust Fund All Non-Trust Fund Trust Fund

Mode All Highways Transit Air

Reference Year 2019 2020 2021 2022

Revenue source All Own-Source Supporting

Revenue type All Other User-Based

Current dollars
 Inflation-adjusted (chained 2017 dollars)

Download Table as CSV file

Full dataset at data.bts.gov

Cash flow	Transportation mode	Revenue type	Dollars in 2010 (chained 2017 dollars)	Dollars in 2015 (chained 2017
Revenue	Highways	Other	114,997,543,146	89,479,4
		User-Based	127,865,368,299	138,151,2
	Transit	Other	46,904,259,363	45,950,0
		User-Based	15,299,263,639	17,146,5
	Air	Other	14,882,874,083	9,249,5
		User-Based	32,788,151,051	36,839,8
	Water	Other	11,778,376,933	11,112,0
		User-Based	5,989,165,450	7,037,1
	Railroads	Other	3,940,136,812	3,881,8
		User-Based	2,062,082,479	2,319,5
	Pipeline	Other	169,348,010	187,5
		User-Based	0	19,1
	General	Other	415,571,104	368,5
	Total Revenue	Total	Total	376,896,546,801

NOTES: Chained dollars are not additive when "All" government levels select

*The values shown in the table may differ from those obtained from future releases of the TPFS.

7.2 USE CASE 2 – FEDERAL USE OF TRANSPORTATION TRUST FUNDS

- How has federal transportation revenue changed over time?

Example:

- Tabulate the amount of federal revenues derived from Trust-Funds and used for transportation, and the amount of other federal revenues that are derived from Non-Trust Fund sources and used for transportation, for the years 2010, 2015, 2020, and 2022, with all monetary values expressed in inflation-adjusted 2017 dollar terms for comparability across years.

Analysis Steps:

1. Using your web browser, proceed to the [TPFS data tabulation tool](#).
2. In the “Filters” section of the TPFS data tabulation tool, click on the section titled “**Or Create Custom Table (or customize table selected above)**.” This will display a set of several different “Filter” types.
3. Specify the individual filter settings as follows:
 - A. For the “Cash Flow Type” filter, select “Revenue”
 - B. For the “Revenue source” filter, select “All”
 - C. For the “Revenue type” filter, select “All”
 - D. For the “Government Level” filter, select “Federal”
 - E. For the “Trust Fund” filter, select both “Trust Fund” and “Non-Trust Fund.” To select these two categories, hold down the CTRL key while clicking on each until both are selected (as indicated by a grey background).
 - F. For the “Mode” filter, select “All”
 - G. For the “Reference Year” filter, select the years 2010, 2015, 2020, and 2022. To select these four years of interest, hold down the CTRL key while clicking on each of those years until all four are selected (as indicated by a grey background).
4. To properly account for the effects of inflation over time and use comparable monetary values across the selected years of interest, ensure that the radio button labeled “Inflation-adjusted (chained 2017 dollars)” is selected from the options presented at the top of the resulting data table. This will present the monetary values for the various years that have been select all in comparable real 2017 dollar terms. Alternatively, if current dollar values are preferred, ensure that the radio button labeled “Current dollars” is selected from the options presented at the top of the resulting data table.

Figure 4 shows a sample view of the Use Case 2 data tabulation tool user interface.

**Figure 4. Tool Filter Settings and Resulting Output Data Table:
Trust-Fund vs. Non-Trust Fund Federal Revenues Used for Transportation (2010–2022)***

▼ Filters:

View Selected Tables +

Or Create Custom Table (or customize table selected above) -

Cash Flow Type Government Level Trust Fund Mode Reference Year

Expenditure
Revenue
Transfer

All
Federal
State and Local
Amtrak

All
Non-Trust Fund
Trust Fund

All
Highways
Transit
Air

2010
2019
2020
2021
2022

Revenue source

All
Own-Source
Supporting

Revenue type

All
Other
User-Based

Current dollars
 Inflation-adjusted (chained 2017 dollars)

Download Table as CSV file.

Full dataset at data.bts.gov

Sort by:

Government level, cash flow, from non- or trust fund
 Cash flow, from non- or trust fund, government level

Government level	Cash flow	From non- or trust fund	Dollars in 2010 (chained 2017 dollars)	Dol
Federal	Revenue	Non-Trust Fund	51,878,061,515	
		Trust Fund	74,300,403,482	
Total	Total Revenue	Total	126,178,464,997	

NOTES: Chained dollars are not additive when "All" g

*The values shown in the table may differ from those obtained from future releases of the TPFS.

7.3 USE CASE 3 – CAPITAL VERSUS NON-CAPITAL EXPENDITURE

- How has the amount expended for capital compared to non-capital purposes changed over time?

Example:

- Tabulate Capital and Non-Capital expenditures by level of government (federal vs. state and local) for the years 2010, 2015, 2020, and 2022, with all monetary values expressed in inflation-adjusted 2017 dollar terms for comparability across years.

Analysis Steps:

1. Using your web browser, proceed to the [TPFS data tabulation tool](#).
2. In the “Filters” section of the TPFS data tabulation tool, click on the section titled **“Or Create Custom Table (or customize table selected above).”** This will display a set of several different “Filter” types.
3. Specify the individual filter settings as follows:
 - A. For the “Cash Flow Type” filter, select “Expenditure”
 - B. For the “Expenditure type” filter, select both “Capital” and “Non-Capital.” To select these two categories, hold down the CTRL key while clicking on each until both are selected (as indicated by a grey background).
 - C. For the “Government Level” filter, select both “Federal” and “State and Local.”
 - D. For the “Trust Fund” filter, select “All”
 - E. For the “Mode” filter, select “All”
 - F. For the “Reference Year” filter, select the years 2010, 2015, 2020, and 2022. To select these four years of interest, hold down the CTRL key while clicking on each of those years until all four are selected (as indicated by a grey background).
4. To properly account for the effects of inflation over time and use comparable monetary values across the selected years of interest, ensure that the radio button labeled “Inflation-adjusted (chained 2017 dollars)” is selected from the options presented at the top of the resulting data table. This will present the monetary values for the various years that have been select all in comparable real 2017 dollar terms. Alternatively, if current dollar values are preferred, ensure that the radio button labeled “Current dollars” is selected from the options presented at the top of the resulting data table.

Figure 5 shows a sample view of the Use Case 3 data tabulation tool user interface.

**Figure 5. Tool Filter Settings and Resulting Output Data Table:
Capital vs. Non-Capital Transportation Expenditures by Level of Government (2010–2022)***

▼ Filters:

View Selected Tables +

Or Create Custom Table (or customize table selected above) -

Must make a selection in each filter

Cash Flow Type	Government Level	Trust Fund	Mode	Reference Year
Expenditure Revenue Transfer	All Federal State and Local Amtrak	All Non-Trust Fund Trust Fund	All Highways Transit Air	2019 2020 2021 2022

Expenditure type

All
Capital
Non-Capital

- Current dollars
 Inflation-adjusted (chained 2017 dollars)

Download Table as CSV file.

Full dataset at data.bts.gov

Sort by:

- Government level, cash flow, expenditure type
 Cash flow, expenditure type, government level

Government level	Cash flow	Expenditure type	Dollars in 2010 (chained 2017 dollars)	Dollars in 2015 (chained 2017 dollars)
Federal	Expenditure	Capital	6,161,450,055	6,876
State and Local			145,393,795,332	148,654
Subtotal			151,488,272,112	155,534
Federal		Non-Capital	31,721,095,365	31,661
State and Local			166,584,022,501	171,039
Subtotal			198,145,879,021	202,711
Total	Total Expenditure	Total	349,628,703,980	358,245

NOTES: Chained dollars are not additive when "All" government levels select

*The values shown in the table may differ from those obtained from future releases of the TPFS.

8.0 Limitations of TPFS

This section describes some of the data limitations of TPFS. The [TPFS Technical Documentation](#) provides more detailed information on data sources, estimation methodologies, and other technical details.

1. **Annual data:** Public sector entities typically base their budgets on a fiscal year, which differs from the calendar year. The federal government's fiscal year runs from October 1st to September 30th, while many states have different fiscal year dates. Although calendar year data are reported whenever possible, some sources only provide data by fiscal year. Underlying data sources and TPFS do not correct for differences between state and federal fiscal years included in calendar year data.
2. **Time Lag:** The timeliness of TPFS is constrained by the timing of data releases by its sources. Most data are published anywhere from 12 to 17 months beyond the end of a reference year. Three state and local Highway Statistics tables, however, are published nearly 24 months after the reference year. The time lag issue is the main reason that BTS publishes the preliminary TPFS with estimates, reducing the lag to 18 months.
3. **Estimated State and Local Data:** Some TPFS data sources, namely the Highway Statistics table LGF-2, LGF-21, and LDF and the U.S. Census U.S. Summary & State Estimates Tables, contain estimated state and local cash flow data. Estimates are included in the preliminary TPFS publication and updated with actual values when the final TPFS is released in December.
4. **Public Sector Only:** TPFS does not summarize all financial flows related to transportation in the United States. It does not include the significant expenditure and revenue of private transportation industries, such as airlines, freight railroads, and trucking companies or revenue or expenditure from the private partners in P3s.
5. **Geography:** All TPFS data is aggregated for the entire United States. Some TPFS sources provide data for individual states, while others do not.
6. **Estimated Expenditure:** Some TPFS data sources do not distinguish between capital and non-capital expenditure. BTS estimates the share of capital and non-capital expenditure for certain water transportation cash flows.
7. **Incomplete State and Local Data:** There is currently no national data on state and local cash flows for some modes. TPFS data on rail, water, and pipelines include estimates of certain state and local cash flows. However, some public sector cash flows are not captured, including the following.
 - Cash flows of many toll road authorities not reported to FHWA
 - Cash flows of regional passenger rail authorities
 - State or local expenditure on short line freight railroads
 - Federal transfers for multimodal discretionary grants for rail, transit, or water
 - State or local expenditure on pipelines

9.0 Frequently Asked Questions

This section includes common questions TPFS users may ask and their corresponding answers.

- 1. Why does BTS estimate some values for the Preliminary TPFS?** BTS estimates some of the Highway Statistics and U.S. Census values to produce a preliminary release of TPFS. Estimation allows BTS to produce a complete version of TPFS in a timelier manner – six months ahead of the final TPFS release.
- 2. What is the benefit of releasing a preliminary dataset six months early?** The main goal of the preliminary release is to reduce the data lag and enhance the utility and relevance of TPFS to policymakers by improving the timeliness of the data.
- 3. Does TPFS show government investment in transportation infrastructure?** Yes, TPFS breaks out capital expenditure from other outlays. Capital expenditure includes long-lived investments in physical infrastructure, such as roads, airports, transit stations, and transportation equipment, such as buses and other rolling stock.
- 4. Does TPFS include total expenditure on transportation?** No, TPFS only includes expenditure by public sector entities. It does not include expenditure by private entities, which represent a significant share of total expenditure for some modes. TPFS also does not include household expenditure on transportation. Please refer to [Household Spending on Transportation: Total National Household Spending](#) and [Value of Transportation Infrastructure and Other Assets: Investment in Transportation](#) for additional information.
- 5. How is Amtrak treated in TPFS?** Amtrak cash flows are presented as non-federal cash flows, similar to other non-federal cash flows for rail. TPFS users can view Amtrak cash-flows by creating custom tables in the data tabulation tool and selecting “Amtrak” as the “Government Level.” The [Congressional Research Service “Amtrak: Overview”](#) report from 2017 calls Amtrak quasi-governmental, noting it is a special creation of the Congress that lies between federal and private.⁶ Amtrak receives transfers from the United States Department of Transportation (U.S. DOT) and state support for its corridor routes. State and local entities also contract Amtrak to operate commuter services in various parts of the country. Excluding Amtrak from TPFS would make it challenging to present a coherent overview of public sector expenditure on passenger rail and associated revenue.
- 6. Does TPFS show the cost of transportation to users?** No. TPFS includes government revenue from transportation users, a component of user costs, including gas taxes, motor vehicle taxes, and tolls. However, this excludes many costs paid by transportation users, such as the non-tax portion of the fuel price, the cost to operate vehicles, or fares paid to private companies (e.g., private tolling, Uber, Lyft).
- 7. Does TPFS show trends over time?** Yes. TPFS offers comparable data starting in 2010, which allows users to analyze historical trends. Because inflation impacts both transportation expenditure and revenue, chained (inflation-adjusted) data should be used to understand trends over time. However, BTS also provides data in current dollars so that users can see the actual amount of revenue and expenditure each year and, if they choose, make their own inflation adjustment rather than use the inflation-adjusted data that BTS provides.

⁶ Amtrak bears a similarity to other transportation entities that were created by special federal legislation, such as the Metropolitan Washington Airports Authority (MWAA), which is included in FTA NTD data alongside more traditional state and local agencies, and its cash flows are included in the TPFS state and local air cash flows.

8. **Does TPFS show the benefits of different forms of transportation?** No, TPFS does not show the benefits and costs to society from investment in and usage of modes (e.g., pollution, safety, and economic development).
9. **Does TPFS use data from the U.S. Census Bureau or Bureau of Economic Analysis on highway expenditure?** No. TPFS uses data from Highway Statistics published by the Federal Highway Administration (as well as U.S. Census information on local spending on parking). Due to differences in methodology and data gathering, the various sources do not always show identical numbers. FHWA's data is widely used by transportation analysts and includes more detail than other sources.
10. **Does TPFS show borrowing by state and local entities?** No. Proceeds from borrowing are not considered a source of revenue, and principal payments on debt are not included in expenditure. Interest paid on debt is included in TPFS expenditure. For example, a state borrows against its future revenue to finance a capital project by issuing municipal bonds. The expenditure of bond proceeds for the project's construction would be reported in the years they are spent. The interest paid on the bonds would also be reported in the years of their expenditure over the term of the bonds.
11. **Does TPFS present data on the value of transportation capital stock owned by governments?** No, TPFS includes the investments in infrastructure made by public sector entities in a given year and other expenditure, but it does not show depreciation or the stock of previous investments. Please refer to [Value of Transportation Infrastructure and Other Assets: Transportation Capital Stock](#) for additional information.

10.0 Glossary

This section includes a glossary of all terms that have a specific meaning in the context of TPFS.

1. **Capital expenditure:** Outlays for new equipment and structures and for improving or enhancing the capacity and quality of existing equipment and structures. Their defining feature is their useful life; capital improvements last more than one year.
2. **Chained dollars:** Dollar values of inflation-adjusted government revenue and expenditure. 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. The chain-type price index BTS uses to adjust for inflation adjustment is explained in this guide's Scope and Key Concepts section.
3. **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 or chained dollars.
4. **Federal transfers:** Federal funds transferred to state and local governments and Amtrak for transportation purposes.
5. **General support:** Government expenditure in support of transportation generally, but not specific to any one mode. U.S. DOT Office of the Secretary and the National Transportation Safety Board are considered general support.
6. **Non-capital expenditure:** Includes outlays for administration, operation, and normal maintenance and repair of infrastructure and facilities.
7. **Own-source revenue:** Includes user-based revenue and revenue earned or directly generated by transportation agencies (e.g., user-based revenue and dedicated taxes levied by transportation agencies).
8. **Trust fund:** An account established by law to hold receipts (e.g., specific taxes or revenue) collected by the federal government and earmarked for special purposes and programs. TPFS includes data on the HTF Highway and Mass Transit Accounts, Airport and Airway Trust Fund, Inland Waterways Trust Fund, Harbor Maintenance Trust Fund, and Oil Spill Liability Trust Fund.
9. **User-based revenue:** Includes only revenue generated from charges on users of the mode related to their transportation activity (e.g., motor fuel taxes, vehicle fees, and transit fares).