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Transportation by the Numbers



Getting the Most Out of Human Service Transportation

Understanding costs, benefits and opportunities

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Senior Transportation*

Transportation by the Numbers: Getting the Most Out of Human Service Transportation

Understanding costs, benefits and opportunities

Includes Excel worksheets
Annual Expenses, Revenues and Program Performance.xls
Qtr Expenses, Revenues and Program Performance.xls
Sample Driver Log.xls

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Note: At the core of this resource are several Excel spreadsheets which must be saved onto your computer desktop or in a folder on your hard drive in order to save your work.

Basic skill in using Microsoft Excel is a prerequisite to using these materials, and Excel must be installed on your computer so that you can enter, manipulate and save data.

Introduction

Human service organizations provide a variety of services in meeting their mission. Very often, transportation services are part of the mix without being considered a major focus. With no other options available to assure that people get from “here to there” in order to avail themselves of needed services the ride become important. Transportation can impose expenses that remain uncounted and disregarded. Many human service organizations are unaware of the true costs for providing transportation services – and therefore, how these resources could be used more effectively to provide mobility for the people the organizations serve.

The National Center on Senior Transportation provides training and technical assistance to both the aging community and transportation industry with a goal of improving transportation services for older adults. Project ACTION, another project of Easter Seals that is a joint initiative with a team of organizations on disability, also seeks to improve awareness, utilization and mobility options throughout the U.S. In this context, we encourage human service organizations that provide transportation services to periodically review their operations to assess costs, benefits and opportunities.

Questions an organization might consider:

- “Is operating our own transportation service the best way to ensure that the mobility needs of the people we serve are met?”
- “Should our personnel use their expertise to support individuals to reach their dreams and meet their goals, or take our vehicles for inspections, oil changes and tire rotations?”
- “Should we use a portion of our Medicaid dollars to hire an occupational therapist, or hire a driver?”

The objective of this workbook is to provide human service organizations with ways to more easily identify expenses, revenues and performance outcomes so that agencies can better answer such questions and make more informed decisions about their future in the transportation business. While this booklet provides some common terms and basic tools used by community transit professionals, it is written to speak specifically to human service organizations and is not intended to transform them into transportation experts.

In addition, the use of this workbook can support local efforts to improve the coordination of human service transportation.¹ A common barrier to these efforts arises from human service organizations’ use of varying methods for recording transportation costs. This can create difficulty when discussing joint use arrangements, contracting agreements or operations consolidation with local transit providers and other human service organizations. In many cases an important first step toward overcoming this obstacle is for potential partners to use the same terminology and to identify their actual transportation costs. Therefore, this workbook will be of use by individual organizations and by coordinating committees, boards and taskforces leading or supporting human service transportation coordination activities.

The most recent transportation legislation, the Safe, Accountable, Flexible, and Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU), requires the development of a coordinated transporta-

1 Two or more public and/or private agencies sharing resources to reduce service duplication, provide better quality service and increase capacity of transportation services.

tion-human services plan for programs that fund human service transportation. The determination of true transportation costs by human service agencies may be an important part in the development and implementation of these plans.

Additional tools to support planning and other critical coordination activities are available through the federal United We Ride initiative to simplify access, reduce duplication and enhance cost efficiencies in human service transportation. More information on United We Ride is located in the Resources section.

Using the Workbook

This workbook includes several tools that transportation providers typically use to identify their expenses and analyze their program costs. Realizing that transportation is usually not a human service agency's primary focus, these tools have been tailored for use by non-transportation professionals.

The key tool in this workbook is an Excel spreadsheet, titled *Qtr Expenses, Revenues and Program Performance.xls*, that can be used to track transportation program expenses, revenues and performance on a quarterly basis. By completing the spreadsheet, human service organizations will produce useful financial and performance data needed to evaluate their transportation services. This form lists typical expenses and revenues and allows for easy editing or deleting of categories to fit specific needs. Descriptions and examples of expenses and revenues are included in the next section of this workbook.

Some categories in the spreadsheet may be simple to complete since they are expenses easily attributed directly to the provision of transportation services. These examples include fuel costs, vehicle insurance premiums or salaries for drivers whose entire job is to provide transportation services. Ideally, a human service organization is able to directly charge as many expenses as possible to its transportation program.

However, to get a better grasp on true transportation costs, all expenses need to be considered. These include expenses shared among the transportation program and other programs, the percentage of time spent by organization staff on transportation-related activities and a percentage of office space and utilities related to the transportation program. Therefore, human service organizations that provide transportation services should have mechanisms in place to track these costs in relation to non-transportation agency functions. While an organization's process for allocating shared program costs may vary depending on purpose and grant rules, the forms included in this workbook can help capture the costs for providing transportation services by taking into account all expenses that support a transportation program, for example:

- Staff members who work part time providing transportation services such as driving or scheduling rides
- Vehicle depreciation expenses
- Administrative expenses
- Computer and communication needs

(Please note that the spreadsheet is designed for identifying all transportation costs and may not be appropriate for use when determining costs charged against federal and/or state grants. For instance, depreciation of federally/state-funded vehicles may not be an allowable expense.)

After reviewing expenses and revenues in the *Qtr Expenses, Revenues and Program Performance.xls* spreadsheet, you can also use the additional information included in this workbook to collect operational data and further analyze the efficiency and effectiveness of transportation services. The *Annual Expenses, Revenues and Program Performance.xls* spreadsheet is included with this workbook for compiling quarterly data into an annual report. This financial and operational review of a human service organization's transportation program may be part of a decision to contract for services from a transportation entity in its community. If so, guidance on how to establish a rate structure agreeable to both organizations is provided in the Contracting for Transportation Services section of this workbook.

Step One: Determining Transportation Program Expenses and Revenues

Let's take a look at the form for identifying transportation program expenses and revenues on a quarterly basis and directions for its use. Please refer to the Excel file included with this material called *Qtr Expenses, Revenues and Program Performance.xls*. This workbook contains three worksheets: Quarterly Expenses and Revenues, Non-Dedicated Staff Salary, and Quarterly Program Performance. Lines in the Quarterly Expenses and Revenues and Non-Dedicated Staff Salary worksheets are color coded to distinguish items that require organizational input and those that are a spreadsheet output or contain data from another part of the spreadsheet that will automatically transfer to that line. (A key to the color coding is at the bottom of each worksheet.) Upon full completion, the Quarterly Program Performance worksheet will provide information on your transportation program's bottom line and performance measures.

The following descriptions and examples can be used to define each expense and revenue category listed in the *Qtr Expenses, Revenues and Program Performance.xls* workbook (the line numbers correspond to the numbers appearing in the spreadsheet's rows, far left column). Many of the expenses can be further subdivided if needed. For example, fringe benefits can be broken down by insurance, worker's compensation and unemployment compensation.

VEHICLE OPERATIONS EXPENSES (to be calculated on a quarterly basis):

Category	Description	Action
Driver Salaries	Includes all wages paid to staff dedicated to the operation of passenger vehicles or related tasks such as completing driver logs, performing pre-trip or post-trip vehicle inspections or fueling vehicles.	Enter salaries for all drivers on Line 9.
Driver Salaries (Non-dedicated)	Includes all wages for staff who spend a portion of their time in the operation of passenger vehicles or related tasks. Example: Dan spends... <ul style="list-style-type: none"> ▪ 25% of his time driving people to/from job sites, fueling/ washing the vehicle, etc. ▪ 50% of his time is spent providing job coaching services ▪ 25% of his time is spent completing administrative tasks such as writing progress reports, attending staff meetings, training other job coaches, etc. ▪ Dan earns \$30,000/year ▪ 25% (% of time devoted to driving tasks) of \$30,000 (annual salary) is \$7,500 	Click on the <i>Non-Dedicated Staff Salary</i> tab and complete. Amount will automatically transfer to Line 10.

Category	Description	Action
Escort/Attendant Salaries	Includes all wages paid to dedicated staff who accompany drivers on vehicles to provide support for the people you serve.	Enter amount on Line 11.
Escort/Attendant Salaries (Non-dedicated)	Includes all wages for staff who spend a portion of their time accompanying drivers on vehicles to provide support for the people you serve.	If some escorts/ attendants perform non-transportation program responsibilities, click on the <i>Non-Dedicated Staff Salary</i> tab and complete. Amount will automatically transfer to Line 12.
Dispatcher Salaries	Includes all wages paid to dedicated staff responsible for the dispatching of passenger vehicles.	Enter amount on Line 13.
Dispatcher Salaries (Non-dedicated)	Includes all wages for staff that spend a portion of his/her time responsible for the dispatching of passenger vehicles.	If some dispatchers perform non-transportation program responsibilities, click on the <i>Non-Dedicated Staff Salary</i> tab and complete. Amount will automatically transfer to Line 14.
Scheduler/ Reservationist Salaries	Includes all wages paid to staff for taking information and scheduling passenger trips to specific routes or runs.	Enter amount on Line 15.
Scheduler/ Reservationist Salaries (Non-dedicated)	Includes all wages for staff that spend a portion of their time taking information and scheduling passenger trips to specific routes or runs.	If some schedulers/ reservationists perform non-transportation program responsibilities, click on the <i>Non-Dedicated Staff Salary</i> tab and complete. Amount will automatically transfer to Line 16.
Fringe Benefits	Includes the cost of fringe benefits for drivers, escort/attendants, dispatchers, schedulers and reservationists.	Enter amount on Line 17.
Fuel and Oil	Includes the cost of gasoline, diesel fuel, engine oil and other lubricants to operate passenger vehicles.	Enter amount on Line 18.
Tubes and Tires	Includes material for the maintenance of tires and purchase or rental of tires.	Enter amount on Line 19.
Vehicle Insurance	Includes the cost of vehicle and transportation-related types of insurance, including liability and property damage, workmen's compensation, fire and theft.	Enter amount on Line 20.

Category	Description	Action
Vehicle Depreciation	<p>Includes the depreciated value of passenger vehicles that have been purchased. Vehicles can be depreciated on a straight-line basis over the service life as a percentage of cost.</p> <p>One consideration -- Federal Transit Administration useful life criteria for small buses and regular and specialized vans (typically used by human service agencies) is 4 years or 100,000 miles. Therefore, a small bus or van with a 4-year minimum service life depreciates 1/4 of its original purchase price each year. This amount can then be broken down per month or quarter. For example, if a 4-year vehicle is purchased for \$50,000, its depreciated value after one year would be \$12,500 or \$3,125 per quarter. After four years, the vehicle is fully depreciated.</p> <p>For more information on FTA's useful life criteria and straight line depreciation, please visit FTA's Web site at http://www.fta.dot.gov/.</p>	Enter amount on Line 21.
Vehicle Lease	Includes the cost of leasing vehicles used to transport passengers.	Enter amount on Line 22.
Vehicle License/Registration	Includes the cost of licensing and/or registration tax on vehicles used to transport passengers.	Enter amount on Line 23.
Vehicle Storage/Securement	Includes any costs to store vehicles at a location other than organization's own parking lot. Also Included in this line are any costs associated with securing vehicles.	Enter amount on Line 24.

Category	Description	Action
Operations Training	<p>Includes the cost to provide training for drivers and operations staff, such as:</p> <ul style="list-style-type: none"> ▪ Defensive driving ▪ First aid ▪ Emergency procedures ▪ Bloodborne pathogens ▪ Sensitivity training ▪ Scheduling/dispatching fundamentals <p>This includes the cost for initial and refresher training.</p>	Enter amount on Line 25.
Staff/Volunteer Mileage Reimbursement	Includes the cost of reimbursing staff or volunteers for using their personal vehicles for providing passenger trips.	Enter amount on Line 26.
Client Reimbursement	Includes the costs for reimbursing the people you serve for their transportation expenses (such as taxicab fares) or providing bus passes.	Enter amount on Line 27.
Communications	Includes the cost of cell phones and/or two-way radios used to support transportation services.	Enter amount on Line 28.
Computer Software/ Hardware	Includes the cost for computer software and hardware used to support transportation services, such as scheduling passenger trips. Admin computer hardware/software should also be included in this line. Items may be recorded as one-time cost (e.g. software to schedule passenger trips) or depreciated over the determined useful life of the computer.	Enter amount on Line 29.
Uniforms	Includes the cost of uniforms for drivers, escort/attendants, dispatchers, schedulers and reservationists.	Enter amount on Line 30.
Other	Includes the cost of expenses not categorized above. Depending on amounts, may be specified.	Enter amount on Line 31.

PURCHASED SERVICE (to be calculated on a quarterly basis):

Category	Description	Action
Purchased Service	<p>Includes the cost of any portion of services purchased from another transportation operator.</p> <p>Example: Some passenger trips for the people you serve are provided through a contract or arrangement with the local taxicab provider or another human service agency.</p>	Enter amount on Line 34.

MAINTENANCE EXPENSES (to be calculated on a quarterly basis):

Category	Description	Action
Mechanic Salaries	Includes all wages paid to mechanics or organization staff spent on maintenance of passenger vehicles.	Enter amount on Line 37.
Mechanic Aid Salaries	Includes all wages paid to mechanic aids on organization staff spent on maintenance of passenger vehicles.	Enter amount on Line 38.
Fringe Benefits	Includes the cost of fringe benefits for mechanics or mechanic aides on organization staff.	Enter amount on Line 39.
Maintenance Contract	Includes the cost of outside contracts for maintenance of passenger vehicles and/or contracts for maintenance of ADA related equipment such as lifts and securement devices.	Enter amount on Line 40.
Materials & Supplies	Includes the cost of materials and supplies to maintain passenger vehicles and includes any materials and supplies not provided through a maintenance service contract. Examples include headlights and windshield washer fluid.	Enter amount on Line 41.
Maintenance Facility Rental	Includes costs incurred by renting a facility in which vehicles are maintained by staff mechanics.	Enter amount on Line 42.
Equipment Rental	Includes costs of renting maintenance equipment and includes any equipment rental costs not provided through a maintenance service contract.	Enter amount on Line 43.
Utilities	Includes all utility costs for maintenance facilities. If maintenance facilities are not metered separately, all utility costs can be included in the Administration utilities costs (line 56).	Enter amount on Line 44.
Maintenance Training	Includes the cost to provide training for maintenance staff.	Enter amount on Line 45.
Maintenance Uniforms	Includes the costs for maintenance uniforms.	Enter amount on Line 46.
Other	Includes other maintenance expenses not categorized above.	Enter amount on Line 47.

ADMINISTRATIVE EXPENSES (to be calculated on a quarterly basis):

Category	Description	Action
Finance Director Salary	Includes all wages paid to the financial administrator of the organization for time allotted to the transportation programs or transportation-type administrative duties.	Click on the <i>Non-Dedicated Staff Salary</i> tab and complete. Amount will automatically transfer to Line 51.
Program Director Salary	Includes all wages paid to the director of programs that involve passenger transportation for time allotted to the transportation programs or spent on transportation management duties.	Click on the <i>Non-Dedicated Staff Salary</i> tab and complete. Amount will automatically transfer to Line 52.
Program Supervisor Salary	Includes all wages paid for the dedicated supervisor(s) of programs that involve passenger transportation for time allotted to the transportation program or spent on transportation supervision duties. If your organization employs more than one dedicated supervisor, include the sum of all dedicated supervisors' wages on this line.	Enter salaries for all program supervisors on Line 53.
Program Supervisor Salary (Non-dedicated)	Includes all wages for the non-dedicated supervisor(s) of programs that involve passenger transportation for time allotted to the transportation program or spent on transportation supervision duties.	Click on the <i>Non-Dedicated Staff Salary</i> tab and complete. Amount will automatically transfer to Line 54.
Bookkeeper Salary	Includes all wages paid for bookkeeping support for the transportation program.	Click on the <i>Non-Dedicated Staff Salary</i> tab and complete. Amount will automatically transfer to Line 55.
Other Salaries	Includes all wages paid to other dedicated administrative staff not categorized above who support the transportation program.	Enter salaries for all other dedicated administrative staff on Line 56.
Other Salaries (Non-dedicated)	Includes all wages paid to other non-dedicated administrative staff not categorized above who support the transportation program.	Complete the <i>Non-Dedicated Staff Salary</i> sheet as needed. Amount will automatically transfer to Line 57.
Fringe Benefits	Includes the cost of fringe benefits for the staff included in the administrative salary categories.	Enter amount on Line 58.

Category	Description	Action
Materials and Supplies	Includes the cost of office materials and supplies related to the transportation program.	Enter amount on Line 59.
Telephone	Includes the administrative telephone rental, purchase and installation costs related to the transportation program.	Enter amount on Line 60.
Office Rental	Includes the cost of renting office space for the transportation program.	Enter amount on Line 61.
Office Equipment Rental	Includes the cost of renting office equipment for the transportation program or a proportionate amount.	Enter on amount on Line 62.
Utilities	Includes all utility costs for the administrative offices, or for all facilities if they are not metered separately, that are attributed to the space allocated to transportation.	Enter amount on Line 63.
Other	Includes other administrative costs not categorized above that contribute to the operation of the transportation program.	Enter amount on Line 64.

TRANSPORTATION PROGRAM REVENUES (to be calculated on a quarterly basis):

Category	Description	Action
Federal Sources	<p>Includes revenue from federal funding programs that support transportation services. Some programs typically used to support human service organization transportation are listed in the form, and others can be added.</p> <p>While some funding amounts may be in a lump sum, many sources often pay a specific amount per person per day for all services. An appropriate amount for transportation is then attributed to transportation services.</p>	<p>Add or delete funding sources as necessary.</p> <p>Enter amounts on appropriate lines.</p>
State Sources	Includes revenue from state funding programs that support transportation services.	<p>List sources as needed.</p> <p>Enter amounts on appropriate lines.</p>
Local Sources	Includes revenues from local funding sources that support transportation services.	<p>List sources as needed.</p> <p>Enter amounts on appropriate lines.</p>
Passengers	Includes any fares and donations from passengers.	Enter amount on appropriate line.
Contracts	Includes revenue from contracts with other human service organizations to provide transportation services.	Enter amount on appropriate line.
Other	Includes any other revenues that support transportation services.	List sources as needed. Enter amounts on appropriate lines.

Step Two: Using the Knowledge of the Transportation Program Bottom Line

After entering expenses and revenues, the *Qtr Expenses, Revenues and Program Performance.xls* workbook provides a bottom-line look at the transportation program. While human service organizations provide transportation for a variety of reasons, including political pressure from key stakeholders, the ultimate decision should include an objective review of dollars and cents. With this knowledge, an organization can now:

- Determine how to ascertain expenses and revenues that are not currently tracked.
- Identify portions of its transportation expenses; for example, training or maintenance, that could be reduced through increased coordination with other organizations.
- Track progress of efforts to reduce duplication of services through joint purchasing (i.e. fuel, insurance) or sharing of resources with other transportation providers in the community.
- Provide funding organizations with accurate data on the real costs for providing transportation for the people they serve.
- Determine the fiscal impact of partnerships with public transit providers to train the people they serve to use fixed-route services.
- Identify the benefits of subsidizing new transportation services in the community that expand mobility options for the people they serve -- but are operated by another organization or transportation provider.
- Consider contracting transportation services through a transportation professional in the community as opposed to providing services directly.

Step Three: Further Analysis of a Transportation Program

After getting a grasp of the transportation program bottom line, human service organizations can complete a further analysis of the efficiencies and effectiveness of their transportation services. This undertaking can be useful in analyzing specific cost units such as the average cost for a passenger trip, and to track transportation service performance over a period of time. This information may be especially helpful and necessary for making decisions to contract transportation services through another provider and with negotiating rates for service.

The worksheet for conducting this program performance analysis is contained in the same file as the worksheet for tracking expenses and revenues, and can be accessed by clicking on the *Quarterly Program Performance* tab. This worksheet is set up so that total expenses will automatically transfer from the previous worksheet in the *Qtr Expenses, Revenues and Program Performance.xls* workbook, and then by entering operating statistics, the program performance worksheet will produce typical transportation performance measures.

To compile the necessary operating statistics and complete this analysis, regular collection of the following basic transportation data is necessary:

Category	Description	Action
One-Way Passenger Trips	A trip made by one person from one origin to one destination. Therefore, a "round-trip" is considered two trips.	Enter number of passenger trips provided in the program performance spreadsheet.
Vehicle Hours	Similar to Vehicle Miles, includes all hours the passenger vehicles are in operation to provide passenger trips, including hours when passengers are not on board.	Enter number of hours in the program performance spreadsheet.
Vehicle Miles	<p>All miles traveled by passenger vehicles when they are in operation to provide passenger trips, including miles when passengers are not on board.</p> <p>The use of vehicles for non-passenger related transportation, such as operator training and vehicle maintenance testing, should be excluded.</p> <p>Examples:</p> <p style="text-align: right;"><i>(continued)</i></p>	Enter number of vehicle miles in the program performance spreadsheet.

Category	Description	Action
Vehicle Miles (continued)	<p>Passenger vehicle leaves organization office to pick up Mary to transport her to work. After dropping her off at her place of employment, vehicle returns to organization office. All miles from the time the vehicle leaves the office until it returns would be included in "vehicle miles."</p> <p>Passenger vehicle is taken from organization office to maintenance location for service, and then returns to office. These miles would not be included.</p>	

Transit agencies usually collect this information from a driver log. If this data is not being collected, a form to obtain daily odometer readings, tally passenger trips and record route start and stop times will be needed. A sample driver log that can be easily modified is included in this workbook.

When operating data is entered in to the spreadsheets, performance measures routinely used by transit providers to evaluate the efficiency (cost per one-way passenger trip, cost per vehicle hour, cost per vehicle mile) and effectiveness (one-way passenger trips per vehicle hour, one-way passenger trips per vehicle mile) of their services are produced. These performance measures can be tracked over time to monitor the productivity of transportation services.

These measures can be compared to generally accepted performance indicators used by the community transit industry to analyze similar services. Performance measures will vary depending on factors such as the geographic area served (i.e., cost per passenger trip will be higher in large rural areas). To find out the generally accepted performance indicators for your state/community, please contact your state Department of Transportation. The U.S. Department of Transportation Federal Highway Administration's Web site provides a list of links to each of the state DOTs. Please visit this webpage <http://www.fhwa.dot.gov/webstate.htm> for more information.

While this analysis will produce valuable information for evaluating the overall transportation program, if an organization provides transportation services across various programs, such as for both an older adult program funded through a department of aging and an employment program for people with disabilities funded through the department of labor, a review of individual routes or services may be helpful. If this is the case, a mechanism must be in place to track miles and hours by different programs so costs can be allocated in greater detail and specific segments of the transportation program analyzed. For more information and guidance in this area, please contact the National Center on Senior Transportation.

The Transportation Research Board (TRB) initiated a project in September 2005 to produce a guidebook, project B-31A, titled *Guidebook for Measuring, Assessing, and Improving Demand Response Transportation in Rural Areas*. This project aims to provide guidance on measuring, assessing, and improving demand-response transportation performance. This project may provide useful information in assessing and improving your system's performance. It is scheduled to be completed by the end of 2007 and should be published in early 2008. For more information on the availability of this guidebook, please visit TRB's Web site at <http://www.trb.org/>.

Contracting for Transportation Services

As noted earlier, a review of the expenses, revenues and performance measures of a transportation program may be part of a discussion regarding the possibility of purchasing or contracting for services from an entity in the community whose specialty is transportation. While this analysis doesn't address the unquantifiable reasons for an organization providing transportation directly to the people it serves, the review offers other practical advantages. It provides the foundation for consideration of an arrangement with a transportation provider having the trained staff, resources and infrastructure to meet customer travel needs, and it may reduce the amount of time human service organization staff spend on transportation issues.

Any arrangement between a human service organization and a community transportation provider will involve agreement on a billing rate structure, and one that is fair and easy to administer – for both organizations. Factors that would affect this agreement include major differences in the distance that customers need to be transported, if the human service organization will have exclusive use of vehicles, or if rides will be shared with other organizations.

Billing Rate Structures

Typical methods for determining a billing rate are per passenger trip, vehicle hour or vehicle mile. The transportation organization will most likely be cognizant of a rate that allows full recovery of the costs of providing service, and with the human service organization having identified these unit costs through use of this workbook, negotiations can proceed smoothly and knowledgeably toward an agreement that is equitable to both organizations.

Cost per passenger trip – A flat rate is based on an average cost per passenger trip, with overall transportation costs calculated by multiplying the number of passenger trips by the agreed-upon rate. This is the simplest method and one that is easy to understand and apply. If the number of passenger trips needed by the human service organization is fairly constant, projecting the transportation costs is pretty straightforward. However, if trip lengths vary or change, either the transportation provider or the human service organization may question the passenger trip rate structure. This may be remedied by adding zones to the flat-rate structure.

Cost per Vehicle Hour – A flat rate is based on the average cost per vehicle hour, with overall transportation costs calculated by multiplying the number of hours needed to provide passenger trips by the agreed upon rate. If the human service organization has exclusive use of a vehicle for a specific period of time, this may be the simplest rate structure. Like the mileage structure, though, issues like "deadhead" hours and instances when passengers of more than one organization are on board a vehicle may come into play.

Cost per vehicle mile – A flat rate is based on the average cost per vehicle mile, and overall transportation costs would be calculated by multiplying the number of miles needed to provide passenger trips by the agreed-upon rate. If the geographic area for needed transportation services is fairly constant, this may be the preferred method. Issues to consider include accounting for miles when passengers are not on board (referred to as "deadhead" miles by people working in the transportation industry) and when passengers of more than one organization are being transported on a vehicle. The transportation provider may distribute these costs equally among the participating organizations or

on the number of passenger trips. Either method requires additional recordkeeping, and the transportation provider may recommend the passenger trip rate structure.

It is not unheard of for billing rates to be based on either one unit cost (i.e., cost per passenger trip) or a combination of multiple unit costs. For example, a billing rate structure could include a cost per passenger trip and a reimbursement rate per vehicle mile. All three unit measurements as well as combining unit costs have their advantages and disadvantages and should be considered carefully.

While the methods listed above are common as unit costs for billing rate structures, they are not the only units that may be used by transit agencies. Cost per revenue mile, cost per revenue hour, cost per passenger mile and many other unit costs may be recommended during contract negotiations. These methods require additional recordkeeping and may be very difficult for an agency to track without the proper bookkeeping and software in place. More information on these methods, including tracking and reporting procedures, may be found in the TRB Guidebook (Project B-31A) mentioned in the previous section of this workbook or by contacting the National Center on Senior Transportation.

Other Contracting Considerations:

In addition to a billing rate structure, other policies and procedures should be discussed, agreed upon and documented in a formal operating agreement, including:

- Service area and hours
- Level of passenger assistance (e.g., assistance to the door or curb-to- curb transportation?)
- Service quality (i.e., maximum time on board vehicles)
- Driver hiring requirements
- Driver training requirements
- Drug testing policies
- Eligibility determination
- No-show/late cancellation procedures (i.e. how long will drivers wait for passengers?)
- Insurance
- Reporting requirements
- Vehicle specifications
- Accident/emergency procedures

Additional Resources

In addition to this workbook and the sources noted in the previous section, the following resources may be helpful with the evaluation of a human service organization’s transportation program:

- United We Ride (UWR), a federal initiative to support coordinated transportation systems, is a one-stop information resource for all federal programs funding human service transportation. Resources are available on a variety of topics, including using technologies to support cost sharing among human services and transportation agencies. The United We Ride Web site is <http://www.unitedweride.gov/>.
- The Community Transportation Association of America (CTAA) provides referrals, information, training and technical assistance for community transportation systems throughout the U.S. CTAA’s mission is to improve the quality and effectiveness of public and community transportation. The CTAA Web site is <http://www.ctaa.org/>.
- If a decision is made to contract for transportation services, the Federal Transit Administration’s Best Practices and Procurement Manual may be helpful. This manual provides recipients of FTA funds suggestions on conducting third-party procurements to assist them in meeting the standards of FTA Circular 4220.1E. This Circular sets forth the requirements a grantee must adhere to in the solicitation, award and administration of its third-party contracts. The manual is available at http://www.fta.dot.gov/9386_ENG_HTML.htm
- “Building Mobility Partnerships for People with Disabilities: Opportunities for Federal Funding” is a publication available free of charge from Easter Seals Project ACTION. It can be ordered by phone or reviewed online and downloaded from www.projectaction.org/clearinghouse.

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	A	B
1	Quarterly Transportation Program Expenses and Revenues - Page 1	
2		
3	Organization Name:	
4	Quarter:	
5		
6	Expenses:	
7	Category	Amount
8	VEHICLE OPERATIONS EXPENSES	
9	Driver Salaries	
10	Driver Salaries (Non-dedicated)	\$ -
11	Escort/Attendant Salaries	
12	Escort/Attendant Salaries (Non-dedicated)	\$ -
13	Dispatcher Salaries	
14	Dispatcher Salaries (Non-dedicated)	\$ -
15	Scheduler/Reservationist Salaries	
16	Scheduler/Reservationist Salaries (Non-dedicated)	\$ -
17	Fringe Benefits	
18	Fuel & Oil	
19	Tubes & Tires	
20	Vehicle Insurance	
21	Vehicle Depreciation	
22	Vehicle Lease	
23	Vehicle License/Registration	
24	Vehicle Storage/Securement	
25	Operations Training	
26	Staff/Volunteer Mileage Reimbursement	
27	Client Reimbursement	
28	Communications	
29	Computer Software/Hardware	
30	Uniforms	
31	Other	
32	Subtotal Operations	\$ -
33		
34	PURCHASED SERVICE	\$ -
35		
36	MAINTENANCE EXPENSES	
37	Mechanic Salaries	
38	Mechanic Aid Salaries	
39	Fringe Benefits	
40	Maintenance Contract	
41	Materials & Supplies	
42	Maintenance Facility Rental	
43	Equipment Rental	
44	Utilities	
45	Maintenance Training	
46	Maintenance Uniforms	
47	Other	
48	Subtotal Maintenance	\$ -
49		
50	ADMINISTRATIVE EXPENSES	
51	Finance Director Salary (Non-dedicated)	\$ -
52	Program Director Salary (Non-dedicated)	\$ -
53	Program Supervisor(s) Salary	
54	Program Supervisor(s) Salary (Non-dedicated)	\$ -
55	Bookkeeper Salary (Non-dedicated)	\$ -
56	Other Salaries	
57	Other Salaries (Non-dedicated)	\$ -
58	Fringe Benefits	
59	Materials & Supplies	
60	Telephone	
61	Office Rental	
62	Office Equipment Rental	
63	Utilities	
64	Other	
65	Subtotal Administration	\$ -
66	TOTAL EXPENSES	\$ -
67	Organization inputs in yellow	
68	Worksheet outputs in blue	
69	Will transfer from Non-Dedicated Staff Salary Worksheet	

	A	B
70		
71	Quarterly Transportation Program Expenses and Revenues - Page 2	
72		
73	Organization Name:	
74	Quarter:	
75		
76	Revenues:	
77	Category	Amount
78	FEDERAL SOURCES	
79	Medicaid	
80	Supportive Services (Title III-B)	
81	Head Start	
82	Job Access and Reverse Commute (JARC)	
83	New Freedom (NF)	
84	Temporary Assistance for Needy Families (TANF)	
85	Vocation Rehabilitation	
86	Community Mental Health Services	
87	Substance Abuse Prevention and Treatment	
88	Developmental Disabilities Assistance	
89	Other	
90		
91	STATE SOURCES	
92		
93	LOCAL SOURCES	
94		
95	PASSENGERS	
96	Fares	
97	Donations	
98		
99	CONTRACTS	
100		
101	OTHER	
102		
103		
104		
105	TOTAL REVENUES	\$ -
106		
107		
108		
109	DIFFERENCE: Revenues - Expenses	\$ -
110		
111		
112	Organization inputs in yellow	
113	Worksheet outputs in blue	
114	Page 2	
115		
116		

Salary Computation for Non-Dedicated Transportation Program Staff

Organization Name:

Quarter:

Staff Person	% of Time Spent on Transportation	Salary	Salary Amount Attributable to Transportation Program
<u>Operations</u>			
Drivers:			\$0
			\$0
			\$0
		Total:	\$0
Escort/Attendants:			\$0
			\$0
			\$0
		Total:	\$0
Dispatchers:			\$0
			\$0
			\$0
		Total:	\$0
Schedulers/ Reservationists:			\$0
			\$0
			\$0
		Total:	\$0
<u>Administration</u>			
Finance Director			\$0
Program Director			\$0
Program Supervisor(s)			\$0
			\$0
			\$0
		Total:	\$0
Bookkeeper			\$0
Other			\$0

Quarterly Transportation Program Performance

Organization Name:

Quarter:

Total Expenses:

\$ -

Operating Statistics

One-Way Passenger Trips

Vehicle Miles

Vehicle Hours

Performance Measures

Cost Per One-Way Passenger Trip

#DIV/0!

Cost Per Vehicle Mile

#DIV/0!

Cost Per Vehicle Hour

#DIV/0!

One Way Passenger Trips Per Vehicle Mile

#DIV/0!

One Way Passenger Trips Per Vehicle Hour

#DIV/0!

Organization inputs in yellow

Worksheet outputs in blue

Annual Transportation Program Expenses and Revenues - Page One

Organization Name:

Fiscal Year:

Expenses:

Category	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
VEHICLE OPERATIONS EXPENSES					
Driver Salaries					\$ -
Driver Salaries (Non-dedicated)					\$ -
Escort/Attendant Salaries					\$ -
Escort/Attendant Salaries (Non-ded.)					\$ -
Dispatcher Salaries					\$ -
Dispatcher Salaries (Non-dedicated)					\$ -
Scheduler/Reservationist Salaries					\$ -
Scheduler/Res. Salaries (Non-ded.)					\$ -
Fringe Benefits					\$ -
Fuel & Oil					\$ -
Tubes & Tires					\$ -
Vehicle Insurance					\$ -
Vehicle Depreciation					\$ -
Vehicle Lease					\$ -
Vehicle License/Registration					\$ -
Vehicle Storage/Securement					\$ -
Operations Training					\$ -
Staff/Vol. Mileage Reimbursement					\$ -
Client Reimbursement					\$ -
Communications					\$ -
Computer Software/Hardware					\$ -
Uniforms					\$ -
Other					\$ -
Subtotal Operations	\$ -	\$ -	\$ -	\$ -	\$ -
PURCHASED SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE EXPENSES					
Mechanic Salaries					\$ -
Mechanic Aid Salaries					\$ -
Fringe Benefits					\$ -
Maintenance Contract					\$ -
Materials & Supplies					\$ -
Maintenance Facility Rental					\$ -
Equipment Rental					\$ -
Utilities					\$ -
Maintenance Training					\$ -
Maintenance Uniforms					\$ -
Other					\$ -
Subtotal Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE EXPENSES					
Finance Director Salary (Non-ded.)					\$ -
Program Director Salary (Non-ded.)					\$ -
Program Supervisor Salary					\$ -
Program Supervisor Salary (Non-ded.)					\$ -
Bookkeeper Salary (Non-ded.)					\$ -
Other Salaries					\$ -
Other Salaries (Non-dedicated)					\$ -
Fringe Benefits					\$ -
Materials & Supplies					\$ -
Telephone					\$ -
Office Rental					\$ -
Office Equipment Rental					\$ -
Utilities					\$ -
Other					\$ -
Subtotal Administration	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -

Organization inputs in yellow

Worksheet outputs in blue

Annual Transportation Program Expenses and Revenues - Page Two

Organization Name:

Fiscal Year:

Revenues:

Category	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
FEDERAL SOURCES					
Medicaid					\$ -
Supportive Services (Title III-B)					\$ -
Head Start					\$ -
Job Access and Reverse Commute					\$ -
New Freedom (NF)					\$ -
TANF					\$ -
Vocation Rehabilitation					\$ -
Community Mental Health Services					\$ -
Substance Abuse Prev./Treatment					\$ -
Developmental Disabilities Asst.					\$ -
Other					\$ -
STATE SOURCES					
					\$ -
LOCAL SOURCES					
					\$ -
PASSENGERS					
Fares					\$ -
Donations					\$ -
CONTRACTS					
					\$ -
OTHER					
					\$ -
					\$ -
					\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -

DIFFERENCE: Revenues - Exps. \$ - \$ - \$ - \$ - \$ -

Organization inputs in yellow

Worksheet outputs in blue

Sample Driver Log Sheet

GENERAL INFORMATION:

Driver: _____ Date: _____ Vehicle #: _____
 Shift Start time: _____ Shift End time: _____

ROUTE INFORMATION:

Route: _____

	Mileage	Time	Location
Starting:			
Ending:			

PASSENGER INFORMATION:

Program	# of One-way Passenger Trips					Total	Passenger Fares / Donations		
	Medical	Social	Work	School	Other		Cash	Tickets	Other

REMARKS:

VEHICLE INFORMATION:

Pre-Trip (check items completed)
 Safety Inspection: _____
 Lift Operable: _____
 Securements Operable: _____

Post-Trip (check items completed)
 Fuel Added: _____ Gallons: _____
 Sweep: _____
 Empty Trash: _____
 Check lights, tires, lift, securements: _____
 Vehicle damage during shift: YES or NO