PUPIL TRANSPORTATION

A REPORT TO THE
EXECUTIVE APPROPRIATIONS COMMITTEE
OF THE UTAH STATE LEGISLATURE

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CHAPTER 1 PUPIL TRANSPORTATION: OVERVIEW

State funding for pupil transportation is appropriated each year by the Legislature through the Minimum School Program. Appropriated funds support two pupil transportation related programs: Pupil Transportation – To and From School, and Pupil Transportation – Special Transportation Levy. The two programs represent a combined Uniform School Fund total of $63,101,763 ($500,000 supports the Guarantee Transportation Levy and $2,173,569 supports transportation at the Utah Schools for the Deaf and Blind) in FY 2007.

Most school districts also support pupil transportation programs with local funds. During FY 2005, school districts spent an estimated total of $95,079,053 on pupil transportation. State funds represented $55,079,933 of the total amount, or 57.9 percent.

Report Purpose

This study originated from item 36 of the 2006 General Session proposed S.J.R. 10; Master Study Resolution which stated: "School Busing Criteria - to study whether to require that, in order to be eligible for state-supported school transportation, a student must attend the public school within the student's school district that is nearest to the student's place of residence, offers the student's grade, and is not a charter school (H.B. 297)." The Legislative Management Committee subsequently assigned this study to the Executive Appropriations Committee and specifically asked for two subjects to be explored: (1) The "to and from" pupil transportation formula; and (2) school bus routing and how they relate to efficient practice.

Statutory Authority

The statutory authority for Pupil Transportation rests primarily in three statutes. These statutes provide for the funding and governance structure for pupil transportation in the State. Full text of the Pupil Transportation statutes may be found in the appendix.

- UCA 53A-17a-104(o)(p) – Provides the annual appropriation supporting pupil transportation to and from school and the guarantee transportation levy. This statute also details the amount of revenue allocated to the Utah Schools for the Deaf and Blind to support related transportation activities.
- UCA 53A-17a-126 – Provisions detail how funding appropriated in UCA 53A-17a-104 are to be distributed among the school districts and the Utah Schools for the Deaf and Blind. The statute requires a pro-rata reduction among revenue recipients should insufficient funds be appropriated by the Legislature to cover the total cost of pupil transportation in the state.
- UCA 53A-17a-127 – Details the eligibility requirements to receive state-supported pupil transportation funds and establishes a state Transportation Advisory Committee. Eligible students must reside 1 ½ miles from school (grades K-6) or 2 miles from school (grades 7-12) to qualify for state transportation funding.

The statute provides three factors for distributing transportation funds to the school districts: "an allowance per mile for approved bus routes; an allowance per hour for approved bus routes; and an annual allowance for equipment and overhead costs based on approved bus routes and the age of the equipment." Through this statute the Utah State Office of Education "shall annually review the allowance per mile, the allowance per hour, and the annual equipment and overhead allowance and adjust the allowance to reflect current economic conditions."

Finally, this statute provides a mechanism for school districts to provide transportation to students that do not qualify under the provisions listed above. School districts may provide these services by using the general funds of a district or imposing a property tax rate. The "Guarantee Transportation Levy" is a state supported levy that ensures that each district imposing a minimum levy (provided in statute) will receive state guarantee funds. The statute further details the levy provisions and establishes a mechanism for the distribution of state Guarantee Transportation Levy funds.

Board Rules

The State Board of Education has adopted rules to govern the Pupil Transportation program in the school districts. Board rule provides student transportation standards and procedures as well as standards for school buses and operations. The following bullet summarizes the Board rule, a full text version may be found in the appendix.

- R277-600 – Student Transportation Standards and Procedures, provides rules and regulations for receiving state fund reimbursements, transporting students with disabilities, and approving bus routes. The rule also defines eligibility of students to be transported and funded with state transportation dollars and provides rules for providing alternative transportation services, and explains the distribution of Guarantee Transportation Levy funds.

Report Summary

The report will address the questions posed by the Legislature by examining the school busing formula and how it influences the costs of the program. Funding and data history will be examined along with comparative information among school districts to give perspective to the statewide nature of the issues. School bus depreciation practices are detailed and subsequent recommendations are made. The issue of bus routes and their efficiency will also be discussed in conjunction with funding issues. The Utah State Office of Education (USOE) practices and administration will be observed and suggestions for improvements recommended. The procedure for auditing school district busing programs will also be addressed and recommended changes suggested.

We should note that the USOE is currently in a state of employee reorganizations within the transportation section. The long-time transportation director has retired and a new director will begin shortly. As a result, some answers as to past practices have not been available.

Chapter 2 of this report describes the "to and from" school busing formula, the historical funding pattern, and transportation costs in relationship to the value of the WPU (weighted pupil unit).

Chapter 3 of the report is discusses current school bus depreciation practices at the USOE. Policy options and recommendations are provided for Legislative consideration and action.

Chapter 4 of the report is information only and describes the Guarantee Transportation Levy which is not the focus of this report but is another component of Pupil Transportation within the Minimum School Program.

Chapter 5 addresses School Bus Standards and Transportation Oversight. The auditing practices and procedures of the USOE will be examined and other administrative functions reviewed.

There are four appendices attached to this document that give the details related to governing statutes, administrative rules, policies and procedures, and district cost comparisons.

On a related note, we recognized the excellent practices and administrative oversight of those districts that have made contributions to improved busing and student transportation over the years. There is significant conscientiousness and attention to the various programs and practices of the Districts and inasmuch as there are forty school districts, each have positive contributions from which they can learn from each other for continued future improvements statewide.

REPORT RECOMMENDATIONS

The following bullets represent recommendations made throughout the body of this report. Please refer to the individual chapters for further detail on the recommendations.

Chapter 2, Page 15

Further examination of the impact state revenues have on pupil transportation programs in the school districts raises several questions not answered in this study. The Analyst recommends the following in attempt to gain further information to aid legislative decision making:

- Due to the wide variations of state revenue to local revenue supporting pupil transportation programs in the school districts the Legislature may wish to request an audit by the Legislative Auditor General. Specifically, an audit may be able to determine if these variations are a result of the following: district decision making authority pursuant to transporting ineligible students; escalating costs associated with providing pupil transportation services; an actual reduction in state revenue over time; and, if the statutory formula properly anticipates district pupil transportation expenditures and significant economic changes that may impact urban and rural school district transportation programs.
- Direct the Public Education Appropriations Subcommittee to study in more detail the mix of state revenue to local revenue supporting pupil

transportation in the school districts and the emerging trend of declining state revenue compared to local revenue. The Subcommittee may wish to examine if a proper mix of state revenue to local revenue exists for the program.

Chapter 2, Page 17

The Analyst recommends that the State Office of Education annually review the individual components of the Transportation Finance Formula and make adjustments that reflect current economic conditions. Further, the Analyst recommends that the State Board of Education annually approve the Transportation Finance Formula rates and submit the rates and annual cost estimates for the To and From School Transportation Finance Formula to the Legislature for consideration in the annual budget process.

Chapter 2, Page 18

The Analyst recommends that the Legislature direct the State Board of Education to examine and report to the Public Education Appropriations Subcommittee the specific economic variables driving pupil transportation expenditures in the school districts, how the Pupil Transportation Finance Formula adjusts for these economic variables, and any recommended alterations to the Pupil Transportation Finance Formula.

Chapter 3, Pages 19-20

The Analyst recommends that the USOE conduct a cost benefit analysis of using school buses with over 200,000 miles and report their findings to the Legislature. The USOE should consider the following options regarding school bus depreciation and implement the option best supported by their analysis:

- The state could stop paying the depreciation rate per mile after a school bus has been fully amortized at 200,000 miles.
- The state could start paying a reduced per-mile depreciation rate after a school bus reaches 200,000 miles.
- The state could design another option using a tapering depreciation schedule after a school bus reaches 200,000 miles to reduce the financial incentive over time.

As for the questions raised concerning the uses of depreciation funds by school districts, the Analyst recommends that the Legislature consider approving an audit by the Office of the Legislative Auditor General to study how depreciation funds are spent by school districts.

Chapter 5, Page 24

School transportation costs are significant and need to be carefully monitored ensuring efficiency and effectiveness in bussing Utah's students. In order to facilitate this objective, the Analyst recommends the following steps be instituted at the Utah State Office of Education:

- The USOE should audit all school districts within the minimum of an 8-year period or at a rate of 5 school districts per year. Combining large, urban districts with smaller, rural districts each year should help the Office of Education accomplish this task. Additional staffing would be required to shorten the 8-year recommendation.

- Financial penalties could be instituted for school districts to reduce any incentives for over and under reporting of school bus miles and minutes—the primary drivers of the transportation formula. Penalties could be enforced upon school districts for over or under reporting in excess of 5 percent of their allotted miles and minutes. Such measures may encourage school districts to comply and report their transportation information more accurately.

CHAPTER 2 PUPIL TRANSPORTATION: TO AND FROM SCHOOL

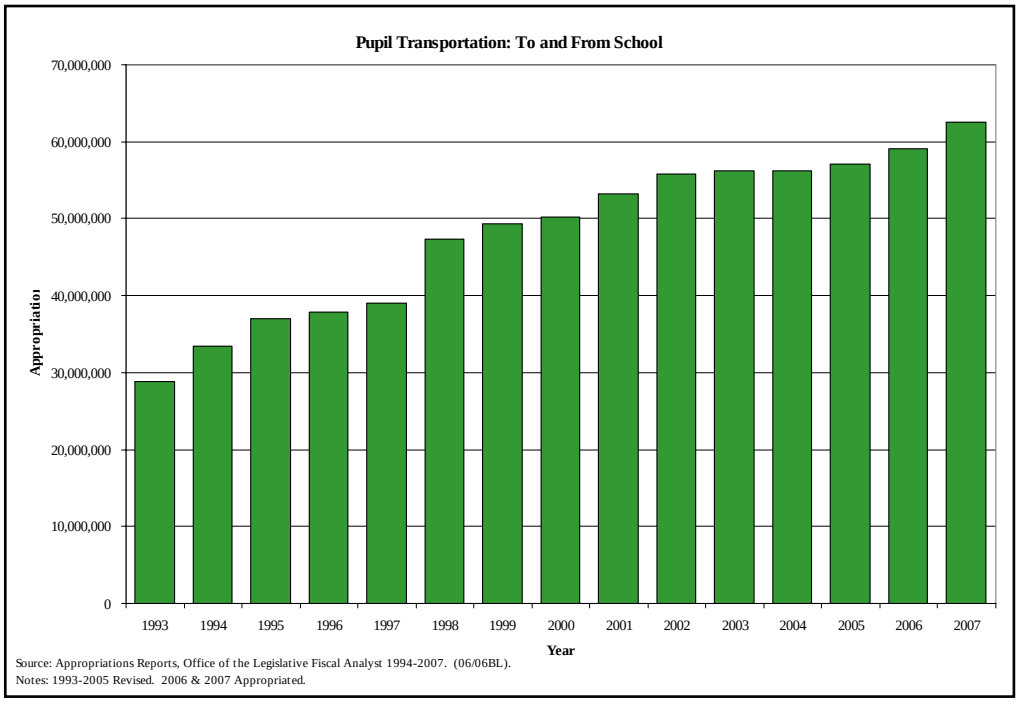
Overview

As the largest transportation program, the To and From School Program provides revenue to assist the State's 40 school districts in providing pupil transportation services. "These funds are to be used to transport students to and from school who are eligible for bussing based on the distance they live from school, and to pay for equipment and administrative expenses."[1] To and From School funds are also used by school districts to pay for "in lieu of" transportation expenses as an alternative to busing some students. Program funding also supports the establishment of guidelines for personnel training, as well as guidelines for bus routing and mapping.

Funding History

During the 2006 General Session, the Legislature appropriated $62,601,763 to support the To and From School Program in FY 2007. Included in this figure is $2,173,569 to support pupil transportation at the Utah Schools for the Deaf and Blind. The remaining $60,428,194 supports pupil transportation in the school districts. This amount represents an increase of $3,543,496 or 6 percent over the total FY 2006 appropriation for pupil transportation programs. In addition, the Legislature provided $5,000,000 in one-time Uniform School Fund revenue to support Pupil Transportation activities in the school districts in FY 2006 and FY 2007. The following chart provides a history of To and From School pupil transportation appropriations made by the Legislature over the past 15 years.

To and From School Appropriations – 15 Year History



Source: Appropriations Reports, Office of the Legislative Fiscal Analyst 1994-2007. (06/06BL).
Notes: 1993-2005 Revised. 2006 & 2007 Appropriated.

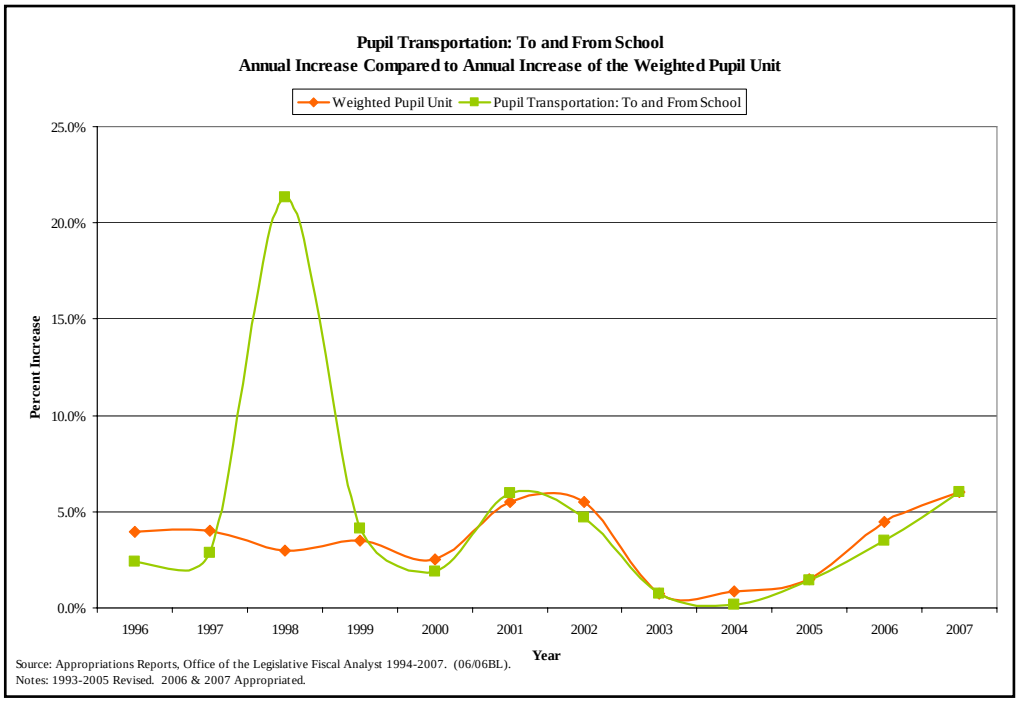
The above table shows that over the past 15 years the Legislature has doubled the amount of Uniform School Fund revenue appropriated to the To and From School Program. The table only represents the ongoing funding

[1] Utah School Finance Reference Manual. Utah State Office of Education. 2000-2001.

appropriated by the Legislature and does not include any additional one-time revenue appropriated to support pupil transportation programs.

Pupil Transportation Increases Reflects Increase in the Weighted Pupil Unit

Historically, the percent increase appropriated by the Legislature to support pupil transportation closely reflects the percent increase provided to the value of the Weighted Pupil Unit (WPU). The following chart compares the percent increase in pupil transportation funding to the percent increase in the value of the WPU over the past 12 years.



Fiscal Year 1998 presents an anomaly in Pupil Transportation – To and From School Funding over the past 12 years. According to the FY 1998 Budget Analysis prepared by the Office of the Legislative Fiscal Analyst this funding spike was to correct under-funding prior to 1998: "The funding formula for transportation has been under-funded for the past number of years. This recommendation is intended to make up the shortfall."[2]

FORMULA FUNDING

State revenue is distributed to the school districts based on the Transportation Finance Formula. This formula includes the statutory required items mentioned above, namely, "an allowance per mile for approved bus routes; an allowance per hour for approved bus routes; and an annual allowance for equipment and overhead costs based on approved bus routes and the age of the equipment."[3] School districts only receive state revenue for transporting eligible students as defined by statute.

Transportation Finance Formula

The Utah State Office of Education (USOE) developed the Transportation Finance Formula to govern the distribution of State To-and-From School

[2] Budget Analysis. Office of the Legislative Fiscal Analyst, Fiscal Year 1998. Minimum School Program.
[3] UCA 53A-17a-127. Eligibility for state supported transportation – Approved bus routes – Additional local tax.

transportation funds. The USOE formula is divided into two schedules and the total state revenue received by a school district is the sum of these two schedules. "Schedule A is comprised of (1) an allowance for mileage, (2) and allowance for time, and (3) and allowance for equipment (school buses) and administration (front office salaries and benefits). Schedule B is comprised of miscellaneous pupil transportation expenses that are not 'formula' driven."[4] Each of these schedules is explained in greater detail below.

Transportation Formula – Schedule A

Schedule A represents the portion of state revenue received by a school district that is 'formula driven.' School districts receive these funds by transporting eligible students to and from school. Schedule A contains four components. These components, when summed, determine the level of funding a school district receives under Schedule A. Each of the Schedule A components are detailed below:[5]

1. Time Allowance – school districts are paid a rate that "reflects the state average cost per minute for driver salaries, retirement, social security and health and accident insurance."
2. Mileage Allowance – school districts are paid a rate that "reflects the state average cost per mile for bus fuel, lubrication, tires/tubes, and repair parts."
3. Depreciation Allowance – school districts are paid a rate that "amortizes the current state contract price of a standard equipped 84 passenger bus over the expected life (200,000 miles) of the bus.
4. Administration Allowance – school districts are provided funds for the "salaries and benefits of district transportation administrators. The calculation for administrative allowance consists of three parts: an allowance for pupils transported, and allowance for route minutes, and an allowance for route miles."

The following table shows the total state revenue distribution of Schedule A formula funds. Appendix IV provides the state revenue distribution for both Schedule A and Schedule B formula components for the 2004-2005 and 2005-2006 school years.

[4] Utah State Office of Education. Finance and Statistics Section. Transportation Finance Formula. Downloaded from http://www.schools.utah.gov/finance/transportation/default.htm, July 2006.
[5] Utah State Office of Education. Finance and Statistics Section. Transportation Finance Formula. Downloaded from http://www.schools.utah.gov/finance/transportation/default.htm, July 2006.

Pupil Transportation: To and From School School District Reimbursement Formula - Schedule A		
	Fiscal Year	
	2005	2006
Total Riders	154,424	147,411
Total Minutes	99,000,193	98,464,687
Total Miles	25,342,207	25,044,421
Schedule A		
Time Allowance	$33,660,067	$33,477,994
Mileage Allowance	$8,095,078	$8,009,170
Administration and Equipment	$14,295,668	$15,651,323
Total	$56,050,813	$57,138,487

Source: Utah State Office of Education, Finance and Statistics Section
Pupil Transportation. July 2006.
Prepared by: Office of the Legislative Fiscal Analyst (07/06BL).

Each of the Schedule A components listed above has a reimbursement rate that governs the distribution of Schedule A revenue. Additional information on Schedule A reimbursement rates may be found in the "Transportation Finance Formula – Annual Review and Adjustment" section below.

Transportation Formula – Schedule B

Schedule B of the transportation formula is much less complex than Schedule A. Essentially, school districts receive Schedule B revenue through application. School districts may "request state reimbursement for miscellaneous, non-formula related expenses incurred in transporting eligible students."[6] Approximately $1.5 million in Schedule B funds were distributed to school districts for the 2004-2005 and 2005-2006 school years. The following table shows the distribution of state revenue under Schedule B. Appendix IV provides the total state revenue distribution for each of the two schedules.

Pupil Transportation: To and From School School District Reimbursement Formula - Schedule B		
	Fiscal Year	
	2005	2006
Schedule B		
Expenditures	$1,502,160	$1,443,890
Total	$1,502,160	$1,443,890

Source: Utah State Office of Education, Finance and Statistics Section
Pupil Transportation. July 2006.
Prepared by: Office of the Legislative Fiscal Analyst (07/06BL).

Formula Totals

Schedule A represents the largest component of the Transportation Finance Formula. All but 2.5 percent of formula funds are distributed through Schedule A. In FY 2005, a total of $57.6 million was distributed through Schedules A and B. This amount increased by approximately $1 million in FY 2006 to $58.6 million.

[6] Utah State Office of Education. Finance and Statistics Section. Transportation Finance Formula. Downloaded from http://www.schools.utah.gov/finance/transportation/default.htm, July 2006.

IMPACT OF STATE REVENUE ON PUPIL TRANSPORTATION

In most school districts, state revenue received through the Transportation Finance Formula comprises the majority of revenue supporting district To and From School Transportation Programs. In addition to state revenue, school districts may use local property tax revenue to support the district's transportation program in excess of the state revenue received for transporting statutorily eligible students. The following table provides a break-out of the state's 40 school districts and the percent of their total transportation program supported with state revenue as reported by school districts in annual reports submitted to the Utah State Office of Education.

Pupil Transportation: To and From School
State & Local Funds Contributing to District Transportation Programs
Fiscal Year 2004

School District	Local Funding	Percent of Total	State Funding	Percent of Total
Tintic	$15,618	9.9%	$142,062	90.1%
Logan	115,045	15.9%	609,119	84.1%
North Sanpete	136,364	17.1%	662,855	82.9%
South Sanpete	146,730	22.3%	512,514	77.7%
Piute	69,290	22.4%	240,011	77.6%
Wayne	68,916	23.3%	226,887	76.7%
Juab	70,693	24.2%	221,978	75.8%
Tooele	435,242	25.6%	1,265,482	74.4%
Rich	94,558	25.9%	270,443	74.1%
Provo	527,229	29.6%	1,254,622	70.4%
Granite	2,439,192	32.4%	5,080,266	67.6%
Washington	1,437,877	32.6%	2,968,093	67.4%
Daggett	69,782	32.7%	143,588	67.3%
Carbon	332,965	33.4%	665,282	66.6%
Iron	634,807	34.1%	1,229,509	65.9%
Duchesne	596,801	36.3%	1,047,724	63.7%
North Summit	153,040	37.0%	260,205	63.0%
Garfield	186,772	38.3%	300,589	61.7%
Jordan	4,544,476	38.5%	7,247,687	61.5%
Box Elder	1,183,712	38.9%	1,858,301	61.1%
Wasatch	461,145	41.0%	664,570	59.0%
Weber	2,050,392	41.1%	2,939,610	58.9%
Nebo	1,923,761	41.5%	2,716,878	58.5%
San Juan	1,140,143	41.5%	1,609,414	58.5%
Millard	616,599	41.5%	868,314	58.5%
Salt Lake	1,501,255	42.2%	2,059,520	57.8%
Emery	443,569	44.7%	548,661	55.3%
Sevier	604,007	45.3%	728,969	54.7%
Grand	203,812	45.7%	241,848	54.3%
Uintah	1,321,639	45.8%	1,565,430	54.2%
Cache	2,522,097	46.1%	2,950,716	53.9%
Ogden	751,652	46.4%	868,687	53.6%
Murray	329,048	47.2%	368,755	52.8%
South Summit	260,672	47.9%	283,859	52.1%
Alpine	4,230,916	49.4%	4,340,408	50.6%
Davis	4,460,850	50.1%	4,446,919	49.9%
Kane	316,124	50.8%	306,507	49.2%
Morgan	487,726	55.3%	393,810	44.7%
Park City	961,409	65.4%	508,523	34.6%
Beaver	476,841	73.3%	174,071	26.7%
State Total	**$38,322,766**	**41.2%**	**$54,792,686**	**58.8%**

Source: Utah State Office of Education, July 2006.

Prepared by: Office of the Legislative Fiscal Analyst (07/06BL).

The above table stresses the wide disparity of state-fund support among the school districts. Each school district is listed in order of the percent of total transportation program supported by state funds. Several factors may contribute to this disparity:

- If a school district opts to transport "ineligible" students for state funding purposes (students that reside less than 1 ½ miles from school) these expenses must be covered by local revenue.
- Since the Transportation Finance Formula reimbursement rates are based on state-wide averages, the differential between the reimbursement rate and the actual cost of pupil transportation in a district may work as a benefit or detriment to the overall funding mix supporting school district transportation programs.

Further study may be required to better understand if the state-fund disparity among the districts is a result of the formula or local district decisions in transporting students.

Over/Under Funding

In recent years the Legislature has heard reports that the state is under-funding pupil transportation programs in the school districts. As the above table indicates, the portion of state funds contributing to district transportation programs varies significantly. State funds supporting pupil transportation programs in the school districts ranges from slightly over 90 percent to slightly under 27 percent. The reports of potential under-funding of pupil transportation by the State may be a result of this disparity among school districts, the overall mix of state revenue to local revenue contributing to the state-wide pupil transportation program, or the total cost of the Pupil Transportation Finance Formula compared to the level of state revenue appropriated to fund the formula.

The Legislature has not defined, in statute or intent language, the amount of local revenue a school district should contribute to a pupil transportation program. However, the Legislature has provided in statute language directing the governance of state appropriations and provided the Transportation Finance Formula.

Statutory Provisions

Statute provides that "each district shall receive its approved transportation costs, except that if during the fiscal year the total transportation allowance for all districts exceeds the amount appropriated, all allowances shall be reduced pro rata to equal not more than that amount."[7] Based on this statute, each district shall receive a reimbursement for approved transportation expenditures (transportation costs associated with busing eligible students as defined by statute). However, should insufficient funds to cover these costs be appropriated by the Legislature, each district receives a lesser reimbursement. The differential between the state reimbursement and the actual cost born by a school district would be covered through local property tax revenue or other revenue sources available to school districts.

[7] UCA 53A-17a-126(3). State support of pupil transportation.

Assessing Under-Funding It is difficult to assess a potential under-funding of pupil transportation by the state. Several measures may be used to estimate this reported under-funding and to determine the full extent of under-funding claims made by school districts. The following tables provide two different ways to measure state support for pupil transportation in the school districts. Each measure provides a different result and potential for re-examination and alteration.

Total Cost

Pupil Transportation: To and From School Total District Expenditures Compared to State Fund Revenue 2000 - 2005			
Fiscal Year	Total To and From Transportation Expenditures	Total State Funds Appropriated	State Funds as Percent of Total
2000	$75,254,377	$48,840,319	64.90%
2001	81,028,509	51,526,537	63.59%
2002	84,858,066	53,822,792	63.43%
2003	87,524,733	54,227,430	61.96%
2004	90,588,671	54,292,689	59.93%
2005	95,079,053	55,079,933	57.93%

Sources: Utah State Office of Education, Finance and Statistics Annual Financial Reports, 2000-2005.
Office of the Legislative Fiscal Analyst, Appropriations Reports, 2001-2005.

Prepared by: Office of the Legislative Fiscal Analyst (07/06BL).

The above table provides the total expenditures for the To and From School Program in the school districts compared to the total state fund appropriation. The "Total To and From Transportation Expenditures" column includes all expenditures by school districts in the General Fund (Operation & Maintenance) and Capital Projects Fund relating to Pupil Transportation. These figures represent the total, as reported by each school district, in the Annual Financial Report submitted to the Utah State Office of Education. The "Total State Funds Appropriated" includes the total revenue appropriated by the Legislature for a given fiscal year to support pupil transportation less the revenue transferred to the Utah Schools for the Deaf and Blind to support pupil transportation activities for the schools. In 2005, the state provided 57.9 percent of the revenue supporting To and From School expenditures compared to 64.9 percent in 2000, a decrease of 7 percent. This measure does not tell us if the declining proportion of state revenue compared to local revenue is a result of local decision making pursuant to transporting students, direct Legislative action pursuant to pupil transportation appropriations, or other economic changes.

As mentioned earlier, the Legislature has not defined in statute or intent language a state fund contribution threshold. Based on the history provided above, state revenue contributions to total pupil transportation expenditures range from 57.9 to 64.9 percent of total expenditures. The table also shows a general trend of decreasing state revenue as a percent of total pupil transportation expenditures.

The above table does not provide any indication of an optimal, recommended or appropriate mix of state revenue to local revenue, only the relation of these two variables over time. Legislators have received in recent years various requests to fully fund pupil transportation. If the state chose to fully fund 100 percent of To and From School Program expenditures in FY 2005, an additional $39.9 million would have been required.

Legislators may wish to further examine the mix of state revenue to local revenue supporting pupil transportation and the emerging trend of declining state revenue compared to local revenue. Further examination of the level of state revenue supporting other programs within the Minimum School Program may act as a guide.

Transportation Finance Formula – Formula Total Compared to Pro-Rata Share

Based on the statute cited above (53A-17a-127(3)) the school districts shall receive a state fund reimbursement for approved transportation costs. Approved transportation costs are also defined in statute and reflect the Transportation Finance Formula mentioned above. Should the Legislature appropriate less revenue than the formula requires, the Utah State Office of Education is directed by statute to allocate state revenues to each district based on the districts pro-rata share of the total formula cost.

Pupil Transportation: To and From School
Transportation Finance Formula
Total Formula Cost Compared to Pro-Rata Distribution
2005 & 2006

Fiscal Year	Formula Cost	Actual Distribution	Difference	Percent Over/Under
2005	$60,428,194	$55,079,983	($5,348,211)	-8.9%
2006	65,253,194	62,007,728	(3,245,466)	-5.0%

Source: Utah State Office of Education, Finance and Statistics Section
Transportation Finance Formula. July 2006.
Prepared by: Office of the Legislative Fiscal Analyst (07/06BL).

The above table shows the total cost of the Transportation Finance Formula and the amount of revenue distributed by the State Office of Education. Assuming that the Transportation Finance Formula properly reflects the pupil transportation costs in the districts, distributing less revenue than the total formula cost indicates that insufficient revenues were appropriated by the Legislature to support the statutory formula.

According to information supplied by the Utah State Office of Education, the Legislature did not appropriate sufficient revenue in FY 2005 to cover the total cost of the Transportation Finance Formula. The Difference column above indicates that school districts received approximately $5.3 million less in state revenue than required to fully fund the Transportation Finance Formula. During the 2006 General Session, the Legislature appropriated $5,000,000 as a supplemental appropriation to support pupil transportation. The inclusion of this funding resulted reducing the disparity between the

formula cost and the amount of revenue distributed to school districts to a little over $3.2 million.

This measure provides the most logical link to evaluating a potential state revenue under-funding of pupil transportation. The statutory formula aims to provide state revenue to school districts based on their cost (or expenditures) in providing pupil transportation services. Statute also defines which expenditures qualify for state revenue reimbursement and which students qualify to receive state funded services. Assuming the formula correctly estimates these costs in the school districts, the level of state over/under funding can easily be determined by calculating the formula and comparing the total formula cost to the amount of revenue appropriated. It should be noted that statute does not specifically require the state to fully fund formula costs and provides guidance on the procedure to follow should insufficient revenue be appropriated. If the Legislature attempted to fully fund the total formula cost, based on district expenditures, the above table shows how much additional state revenue would be required.

Recommendations

Further examination of the impact state revenues have on pupil transportation programs in the school districts raises several questions not answered in this study. The Analyst recommends the following in attempt to gain further information to aid legislative decision making:

- Due to the wide variations of state revenue to local revenue supporting pupil transportation programs in the school districts the Legislature may wish to request an audit by the Legislative Auditor General. Specifically, an audit may be able to determine if these variations are a result of the following: district decision making authority pursuant to transporting ineligible students; escalating costs associated with providing pupil transportation services; an actual reduction in state revenue over time; and/or, if the statutory formula properly anticipates district pupil transportation expenditures and significant economic changes that may impact urban and rural school district transportation programs.
- Direct the Public Education Appropriations Subcommittee to study in more detail the mix of state revenue to local revenue supporting pupil transportation in the school districts and the emerging trend of declining state revenue compared to local revenue. The Subcommittee may wish to examine an appropriate level of state revenue to local revenue for the program.

TRANSPORTATION FINANCE FORMULA – ANNUAL REVIEW & ADJUSTMENT

Statute requires an annual review and adjustment of the individual components that comprise the Transportation Finance Formula. "The State Office of Education shall annually review the allowance per mile, the allowance per hour, and the annual equipment and overhead allowance and adjust the allowance to reflect current economic conditions."[8] Annual

[8] UCA 53A-17a-127(3)(c). Eligibility for state-supported transportation – Approved bus routes – Additional local tax.

formula reviews allow each formula component to be updated to better reflect general changes in the economy and specific expenditure changes in the school districts. The potential impact to each formula component is detailed below:

- The Time Allowance rate reflects the state average cost per minute for driver salaries, retirement, Social Security, and health/accident insurance. Adjusting the Time Allowance allows the formula to reflect the employment situation in the districts. Costs, and in return the reimbursement rate, may fluctuate depending on the salary and benefit costs of bus drivers.
- The Mileage Allowance rate is based on the state average cost per mile for bus fuel, lubrication, tires/lube, and repair parts. Adjusting the Mileage Allowance rate annually allows the formula to better reflect current economic realities. In recent years the cost of fuel has increased dramatically, which should signal an increase in the Mileage Allowance reimbursement rate.
- The Depreciation Allowance reflects a rate that amortizes the current state contract price for a standard 84 passenger school bus. General changes in the cost of school buses may impact the Depreciation Allowance rate. Indications suggest that due to recent federal emissions regulations, the cost of school busses may increase due higher cost engines.
- The Administration Allowance is based on the number of pupils transported, the number of minutes for each route, and the number of route miles. An annual adjustment of the Administration Allowance accounts for increased routes and rider-ship in the districts – especially impacts growing school districts.

The following table shows the reimbursement rates for each of the major Transportation Finance Formula components since 2001.

Pupil Transportation: To and From School
Transportation Finance Formula Reimbursement Rates
2001 - 2006

Reimbursement Rate	2001	2002	2003	2004	2005	2006
Time Allowance	$0.34	$0.34	$0.36	$0.34	$0.34	$0.34
Mileage Allowance (Buses)	0.32	0.32	0.34	0.32	0.32	0.32
Mileage Allowance (Vans)	0.13	0.13	0.13	0.13	0.13	0.13
Depreciation Allowance	0.34	0.36	0.36	0.39	0.45	0.45
Administrative Allowance						
Ridership	500.00	500.00	500.00	500.00	500.00	500.00
Route Minutes	3.00	3.00	3.00	3.00	3.00	3.00
Route Milage	13.00	13.00	13.00	13.00	13.00	13.00
Total State Allowance	$53,822,792	$54,277,430	$54,292,689	$57,007,730	$65,253,194	$60,428,194

Notes:

The Administrative Allowance involves three calculations: (1) Using the number of actual student riders per route, both regular and special education, multiply the total to the .6 exponential power, then multiplying the result by $500. (2) Calculate total minutes to the .6 exponential power then multiply by $3.00. (3) Calculate the total miles to the .6 exponential power, then multiply by $13.00. Sum the totals from each of these calculations.

Source: Utah State Office of Education, Finance and Statistics Section. July 2006.

Prepared by: Office of the Legislative Fiscal Analyst (07/06BL).

Viewing the individual Transportation Finance Formula reimbursement rates, shown across time in the table above, indicates that an annual review of all transportation formula reimbursement rates has not occurred for the past several years. Due to cost increases in employee wages and benefits, as well as, fuel, equipment and other associated costs, the transportation formula reimbursement rates likely do not reflect the current economic conditions faced by school transportation programs across the state.

Recommendation

The Analyst recommends that the State Office of Education annually review the individual components of the Transportation Finance Formula and make adjustments that reflect current economic conditions. Further, the Analyst recommends that the State Board of Education annually approve the Transportation Finance Formula rates and submit the rates and annual cost estimates for the To and From School Transportation Finance Formula to the Legislature for consideration in the annual budget process.

ECONOMIC FACTORS DRIVING PUPIL TRANSPORTATION COSTS

National economic trends associated with higher employee compensation costs (primarily benefits) and fuel costs appear to have impacted expenditures of transportation revenue in the school districts. The following table provides a breakout of transportation related expenditures in the 40 school districts. Each major category is defined in the notes below the table.

Pupil Transportation: To and From School
School District Expenditures by Major Category and Percent of of Total - Annual Financial Report
2000 - 2005

	Compen-sation	% of Total	Purchased Services	% of Total	Supplies and Materials	% of Total	Equipment	% of Total	Other	% of Total	Total
2000	$49,679,859	75.5%	$4,752,386	7.2%	$7,496,638	11.4%	$3,453,391	5.2%	$423,843	0.6%	$65,806,117
2001	53,557,334	74.4%	4,917,284	6.8%	8,835,730	12.3%	4,319,726	6.0%	312,527	0.4%	71,942,601
2002	57,230,957	76.6%	5,340,495	7.1%	7,774,137	10.4%	3,979,659	5.3%	435,199	0.6%	74,760,447
2003	58,381,351	74.9%	5,587,765	7.2%	9,284,956	11.9%	4,337,853	5.6%	362,495	0.5%	77,954,420
2004	62,086,046	76.0%	5,786,140	7.1%	9,660,421	11.8%	3,762,302	4.6%	363,978	0.4%	81,658,887
2005	65,714,741	75.1%	6,000,328	6.9%	12,089,106	13.8%	3,317,961	3.8%	392,461	0.4%	87,514,597
00-05 Change	$16,034,882	32.3%	$1,247,942	26.3%	$4,592,468	61.3%	($135,430)	-3.9%	($31,382)	-7.4%	$21,708,480

Notes:

1. Total Compensation includes total salaries and benefits for To and From School Transportation personnel in the school districts.
2. Purchased Services includes purchased property services (repairs, garage equipment repairs, rental of equipment/vehicles) and other purchased services (property insurance, liability insurance, communications, travel/per diem).
3. Supplies and Materials includes office supplies, motor fuel, natural gas, electricity, lubricants, tires/tubes and repair parts.
4. Equipment includes school buses and other associated garage equipment.
5. Other includes employee training and miscellaneous expenses.

Source: Utah State Office of Education, Finance and Statistics. Annual Financial Reports 2000-2005. Downloaded: July 2006.

Prepared by: Office of the Legislative Fiscal Analyst (07/06BL).

From FY 2000 to FY 2005, school district expenditures on "Supplies and Materials" (which includes primarily fuel, natural gas, lubricants and electricity) have increased by 61.3 percent. Similarly, total school district expenditures on employee compensation increased over the same time period by 32.3 percent. Over the same time period, school districts reduced expenditures on equipment (school buses and garage equipment) and "Other" (employee training and other miscellaneous) items.

Although the percent change in employee compensation has increased significantly, the proportion of the total transportation budget expended on employee compensation has averaged about 75 percent with only minor fluctuations each year. District expenditures on "Supplies and Materials" have also fluctuated over the six year period, but appear to have a general upwardly trend. This is largely attributable to increased energy (fuel) costs.

As mentioned in the previous section, the Transportation Finance Formula provides a mechanism to adjust for these economic changes and establishes a reimbursement rate that appropriately reflects school district costs. Not adjusting the formula each year may have contributed to the cost shifting by school districts since the reimbursement rates did not reflect current economic conditions. The two largest components of the Transportation Finance Formula, namely the Time Allowance and the Mileage Allowance, are respectively based on employee compensation costs and the economic factors driving various petroleum products such as motor fuel, lubricants, tires, and tubes.

Recommendation

The Analyst recommends that the Legislature direct the State Board of Education to examine and report to the Public Education Appropriations Subcommittee the specific economic variables driving pupil transportation expenditures in the school districts, how the Pupil Transportation Finance Formula adjusts for these economic variables, and any recommended alterations to the Pupil Transportation Finance Formula.

CHAPTER 3 SCHOOL BUS DEPRECIATION FUNDING

Overview

The state pays a $.45 per operating mile depreciation rate for school buses. In FY 2006, $11,258,000 was paid to school districts from the transportation fund for school bus depreciation. According to the Transportation Finance Formula, "The Depreciation Allowance is paid at a rate that amortizes the current state contract price of a standard equipped 84 passenger bus over the expected life (200,000 miles) of the bus."[9]

If the current depreciation rate were held constant during the stated 200,000 miles depreciation period, a school district will receive $90,000 for a future bus purchase. However, if a school district chooses to continue using a bus with over 200,000 miles of service, that school district still receives the $.45 per mile of depreciation funds.

Depreciation Options

The Analyst believes that a depreciation schedule currently based on the 200,000 mile school bus life should be adhered to. At this time, the USOE does not track or know how many of the 2,298 school buses statewide have over 200,000 miles. Therefore, it is imperative that the USOE identify and track fully amortized school buses by district. Once a school bus passes the 200,000 mile plateau, three options should be considered as a possible change to the current policy of paying depreciation costs per mile for every mile reported regardless of the odometer reading. First, the state could stop paying depreciation costs to school districts when a bus reaches the 200,000 mile level; second, the state could pay a reduced depreciation rate to school districts that choose to use their buses with 200,000 plus miles; or third, the state could design a tapering depreciation schedule—after a school bus reaches 200,000 miles—to reduce the financial incentive over time.

DEPRECIATION FUNDS MAY BE SUPPLEMENTING OTHER COSTS

During our analysis, the Analyst discovered that School districts may be using depreciation funds on one of the following four purposes:

- school bus replacement,
- increasing fuel costs,
- transportation maintenance and operations costs, or
- other district needs.

More study through a legislative audit could show that depreciation funds today are primarily used to fund annual fuel increases. However it should be noted that such budget pressures also prompt school districts to reevaluate their transportation systems and become more effective and efficient with their current resources.

Recommendations

The Analyst recommends that the USOE conduct a cost benefit analysis of using school buses with over 200,000 miles and report their findings to the

[9] Utah State Office of Education. Finance and Statistics Section. Transportation Finance Formula. Downloaded from http://www.schools.utah.gov/finance/transportation/default.htm, July 2006.

Legislature. The USOE should consider the following options regarding school bus depreciation and implement the option best supported by their analysis:

- The state could stop paying the depreciation rate per mile after a school bus has been fully amortized at 200,000 miles.
- The state could start paying a reduced per-mile depreciation rate after a school bus reaches 200,000 miles.
- The state could design another option using a tapering depreciation schedule after a school bus reaches 200,000 miles to reduce the financial incentive over time.

As for the questions raised concerning the uses of depreciation funds by school districts, the Analyst recommends that the Legislature consider approving an audit by the Office of the Legislative Auditor General to study how depreciation funds are spent by school districts.

CHAPTER 4 PUPIL TRANSPORTATION: GUARANTEE TRANSPORTATION LEVY

Overview

A district can levy a tax to purchase new buses, provide special busing for hazardous walking areas, and fund transportation costs associated with field and activity trips. A local school board qualifies if it levies at least the minimum special transportation tax rate of 0.0002 (FY 2003), and the levy imposed by the district is not enough to generate at least 85% of the state average cost per mile for the purposes listed above.

The following table provides the level of state revenue received by the eleven districts that currently receive funds under the Guarantee Transportation Levy.

Pupil Transportation: Guarantee Transportation Levy
State Revenue Distribution to School Districts
Fiscal Year 2006

School District	Guarantee Transportation Levy	Percent of Total
Beaver	$6,787	1.4%
Daggett	15,987	3.2%
Duchesne	93,453	18.7%
Garfield	80,476	16.1%
North Sanpete	19,469	3.9%
North Summit	23,846	4.8%
Piute	17,911	3.6%
Rich	20,659	4.1%
San Juan	200,781	40.2%
South Sanpete	7,261	1.5%
Wayne	13,370	2.7%
Total	**$500,000**	

Source: Utah State Office of Education, Finance and Statistics
State Supported Minimum School Program for Utah Pubilc Schools
Mid-Year Update, December 2005.
Prepared by: Office of the Legislative Fiscal Analyst (07/06BL).

State revenue supporting the Guarantee Transportation Levy has remained stable for the past six years at $500,000 annually. In FY 2002 the Legislature increased the annual appropriation to the Guarantee Transportation Levy by $275,000 from the original allocation of $225,000.

The Guarantee Transportation Levy assists a minority of small school districts in providing pupil transportation services not covered through the Transportation Finance Formula. The program also assists these districts with the added transportation costs associated with remote locations and small populations. Information on the Guarantee Transportation Levy was included in this report to provide a comprehensive overview of state revenue supporting district transportation programs. Further study and recommendations are not included in the overall scope of this report.

CHAPTER 5 SCHOOL BUS ROUTE STANDARDS AND TRANSPORTATION OVERSIGHT

Overview

The State Board of Education approves district bus routes if the routes meet criteria established and approved by the Board. A bus route must meet the following standards as outlined in Administrative Rule R277-600-6:

1. Bus route must be the most direct and concise route to meet pupil demand,
2. Be cost effective,
3. Provide adequate pupil safety,
4. Traverse the best roads available, and
5. Provide services to at least 10 students or 5 students with disabilities.[10]

Program Oversight

The USOE has a two-pronged approach to overseeing pupil transportation efforts. First, the USOE conducts transportation audits, and second, the USOE evaluates pupil transportation costs provided by the school districts. Using the *Standards for Utah School Buses and Operations*, as established by the State Board of Education, USOE officials visit local school districts to evaluate transportation systems, make applicable recommendations for improvement, and coordinate pupil transportation safety efforts with the Department of Transportation and the Department of Public Safety.

TRANSPORTATION AUDITS

USOE Conducts Transportation Audits

As noted above, the USOE conducts transportation audits. The State Pupil Transportation Director is required to conduct transportation audits according to the *Standards for Utah School Buses and Operations*. The standards regarding transportation audits lack any specific guidelines regarding the administration of said audits.

USOE officials select a school district for transportation audits and randomly select routes for further inspection. USOE transportation officials make evaluations of the audited school district in the following areas:

- school bus driver pre-check and post-check inspections of school buses,
- optimization of bus routes,
- reporting of miles and minutes,
- pupil safety, and
- any other observed concerns.

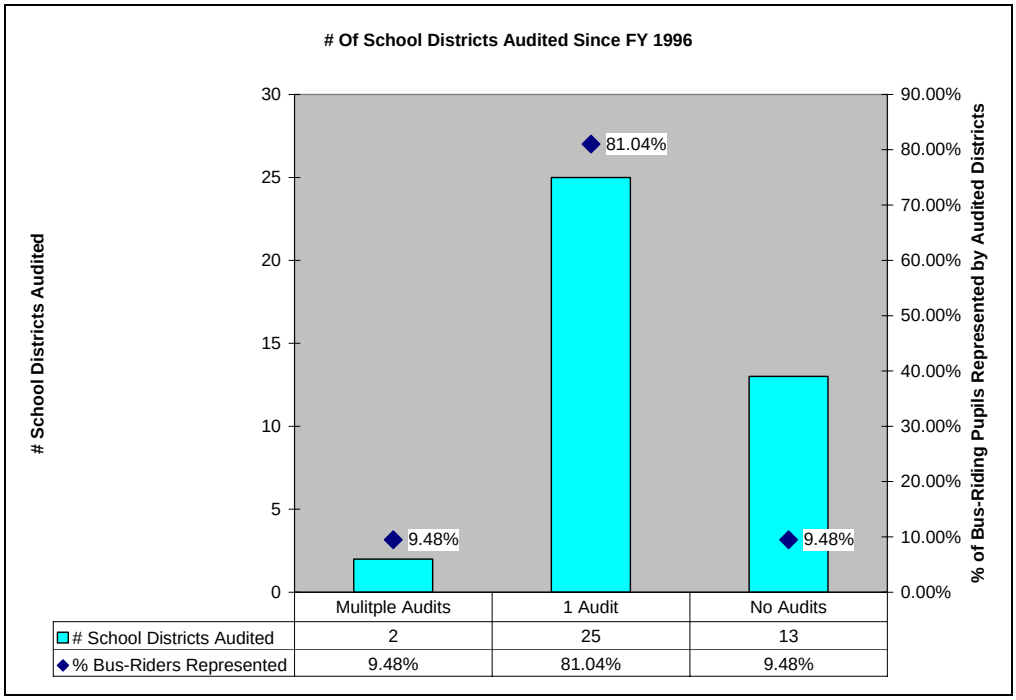
Further review of some of USOE transportation audits brought two problems to the surface. First, USOE has not conducted transportation audits for 13 school districts (33 % of the 40 school districts). Second, several

[10] *Standards for Utah School Buses and Operations.* Utah State Office of Education. 2006.

school district audits showed over and under reporting of school bus miles and minutes (upon which transportation dollars are formulated).

13 Districts Representing 9.5% of Bus-riding Pupils Have Not Been Audited

In the last 11 years, 68 percent or 27 school districts have been audited and some districts had multiple transportation audits. However, 13 school districts have not had a transportation audit since FY 1996. The 27 audited school districts comprise 90.5 percent of total students that ride school buses. The following chart depicts the number of school district audits conducted since 1996 graphically.



In an 11 year period, the USOE should have audited every school district at least once. A higher standard should be in place to ensure that all school districts receive at least one transportation audit in a given time period.

USOE Audit Findings

After reviewing several audit reports, two smaller school districts under reported school bus miles and minutes and one larger school district significantly over reported miles and minutes.

When a school district under reports miles and minutes, the USOE reimburses that district from the base transportation funds for the next fiscal year to make them whole for their transportation expenses. Thereafter, transportation funds will be distributed proportionally to the 40 school districts for the year.

On the other hand, when a school district over reports miles and minutes, the district reimburses the transportation fund for their overuse of transportation dollars. Thereafter, the transportation funds will be distributed proportionally to the 40 school districts for the year.

Over and underreporting of miles and minutes is concerning because resulting funding shifts occur only in school districts that have been audited the prior year.

It is the opinion of the Analyst that the lack of a consistent transportation audit may create an incentive for school districts to over report both miles and minutes. Such a conclusion can be drawn from the one school district that over reported their miles by 9.1 percent and minutes by 10.4 percent. Districts have financial incentive to over report miles and minutes since the current chances of being audited during the year is slim. Another problem that could compound over reporting of minutes is the fact that bus drivers have the incentive to report higher minutes because they are paid based on their reports. For these reasons, consistent yet random audits of school district transportation should be conducted of each school district to make sure transportation funds are spent appropriately. In addition, stricter financial penalties should be enforced upon school districts for over or under reporting in excess of 5 percent of their allotted miles and minutes. These measures should reduce any incentives for under and over reporting transportation information.

Annual Cost Reporting

Under the *Standards for Utah School Buses and Operations,* school district administrators are required to review school bus routes and continuously evaluate pupil transportation. Administrators are required to submit pupil transportation costs and reports to the USOE by November 1st.

After receiving school district pupil transportation information, the USOE compiles the information in the Pupil Transportation Costs Report. The USOE evaluates the information and submits transportation ongoing funding requests to the Legislature for the next fiscal year based on the report.

Recommendations

School transportation costs are significant and need to be carefully monitored ensuring efficiency and effectiveness in bussing Utah's students. In order to facilitate this objective, the Analyst recommends the following steps be instituted at the Utah State Office of Education:

- The USOE should audit all school districts within the minimum of an 8-year period or at a rate of 5 school districts per year. Combining large, urban districts with smaller, rural districts each year should help the Office of Education accomplish this task. Additional staffing would be required to shorten the 8-year recommendation.
- Financial penalties could be instituted for school districts to reduce any incentives for over and under reporting of school bus miles and minutes—the primary drivers of the transportation formula. Penalties could be enforced upon school districts for over or under reporting in excess of 5 percent of their allotted miles and minutes. Such measures may encourage school districts to comply and report their transportation information more accurately.

APPENDIX I

Pupil Transportation Finance Formula

Total state aid for to-and-from school transportation is the sum of Schedules A and B. Schedule A is comprised of (1) an allowance for mileage, (2) an allowance for time, and (3) an allowance for equipment (school buses) and administration (front office salaries and benefits). Schedule B is comprised of miscellaneous pupil transportation expenses that are not "formula" driven.

A. Schedule A: Under the provisions of Section 53-7-18.1 of the Utah Code, school districts are apportioned state transportation funds for transporting eligible pupils "to and from school." "Schedule A" of the pupil transportation budget is based on transporting students from home to school and from school to home once each day, required dead miles, after school routes, approved disabled pupil routes, vocational routes, the capital cost of buses, and the salaries of office administrators. Schedule A is that portion of a school district's pupil transportation funding derived by formula. Each year, prior to applying the formula to school district time and mileage data to determine funding, four ALLOWANCE RATES must be calculated. These four ALLOWANCE RATES are the independent variables used in the formula. They are the Time Allowance Rate, the Mileage Allowance Rate, the Depreciation Allowance Rate, and the Administration Allowance Rate.

1. The Time Allowance is paid at a rate that reflects the STATE AVERAGE COST PER MINUTE for driver salaries, retirement, Social Security, and health and accident insurance as reported on the F-4 financial report.

2. The Mileage Allowance is paid at a rate that reflects the STATE AVERAGE COST PER MILE for bus fuel, lubrication, tires/tubes, and repair parts as reported on the F-4 financial report.

3. The Depreciation Allowance is paid at a rate that amortizes the current state contract price of a standard equipped 84 passenger bus over the expected life (200,000 miles) of the bus.

4. The Administration Allowance is intended to provide funds for the salaries and benefits of district transportation administrators. The calculation for administrative allowance consists of three parts: An allowance for pupils transported, an allowance for route minutes, and an allowance for route miles.

B. Sample Formula Calculation Exercise:

Step One: Routes are separated into two groups. Routes in the first group are called "Type A" routes. These routes are similar in time and distance for the morning and afternoon runs, so these are routes for which the one-way mileage and time data can be "doubled" to arrive at **total** route time and mileage. The second group consists of routes that have morning and afternoon runs that are significantly different in time and mileage. They are called "Type B" routes. Because the a.m. and p.m. runs are significantly different for Type B routes, the one-way data cannot simply be "doubled" to arrive at **total** time and mileage. Instead, the a.m. run and p.m. run for Type B routes will be calculated separately, as though they are individual routes.

Step Two: Street maps are prepared for each to-and-from bus route to include labeling of streets and locations of schools. Not all streets need to be labeled, only enough to clearly orient the user of the map. Maps will clearly identify beginning and ending points of routes, all bus stops along the routes, the number of students picked up or dropped off at each stop, and portions of each route traveled in deadhead status. Prepare one map for "Type A" routes. Prepare an a.m. map and a p.m. map for all "Type B" routes. [Note: Kindergarten routes are one-way only and are therefore "Type B" routes.]

Step Three: The daily one-way time in minutes and the daily one-way distance in miles traveled by approved school buses on approved to-and-from routes as they appear on the maps are measured. Two separate sets of measurements are required for each map:

Pupil Transportation Finance Formula - Continued

1. The minutes and miles traveled with students on board.
2. The minutes and miles traveled in deadhead status.

BOTH sets of data are required for funding. Minutes are measured to the whole minute. Miles are measured to the tenth of a mile.

Step Four: A separate "Route Data" spreadsheet is prepared by the transportation director of the school district. Route minutes, miles, dead minutes, dead miles, route type, and other data are included. The spreadsheet is submitted with the route maps on November 1 each year. The annual budget is prepared using the data provided on this spreadsheet. Calculations are as shown in Steps Five through Thirteen.

Step Five: Calculate One-way Route Minutes. To calculate one-way route minutes, add "Minutes Expended Per Route" and "Dead Minutes Per Route" from the route map label. Multiply this sum by the annual number of days the route is run.

STEP 5: CALCULATE ONE-WAY ROUTE MINUTES

ROUTE	MINUTES EXPENDED PER ROUTE	PLUS	DEAD MINUTES PER ROUTE	MULTI-PLIED BY	NUMBER OF DAYS PER YEAR	EQUALS	ONE-WAY ROUTE MINUTES
6	90	+	76	X	183	=	30,378
6	85	+	50	X	183	=	24,705
8	35	+	50	X	183	=	15,555
9	175	+	65	X	183	=	43,920
11	50	+	20	X	175	=	12,250
12	95	+	30	X	183	=	22,875
16	24	+	96	X	183	=	21,960
21	58	+	30	X	183	=	16,104
TOTAL							187,747

Step Six: Calculate Inspection Minutes. Thirty minutes per day per bus is multiplied by the number of days buses are used on to-and-from routes during the year. The purpose of this computation is to compensate districts for thirty minutes of driver time per bus per day for bus cleaning and inspection. Note that this is NOT a per route computation, it is a per bus computation.

STEP 6: CALCULATE INSPECTION MINUTES

ROUTE NUMBER	BUS NUMBER	MULT I-PLIED BY	30 MINUTES PER ROUTE DAY	MULT I-PLIED BY	NUMBER OF DAYS PER YEAR	EQUALS	TOTAL INSPECTION MINUTES
6	73 (1)	X	30	X	183	=	5,490
6	73 (0)	X	30	X	183	=	0
8	73 (0)	X	30	X	183	=	0
9	57 (1)	X	30	X	183	=	5,490
11	57 (0)	X	30	X	175	=	0
12	57 (0)	X	30	X	183	=	0
16	48 (1)	X	30	X	183	=	5,490
21	48 (0)	X	30	X	183	=	0
TOTAL							**16,470**

Pupil Transportation Finance Formula - Continued

Step Seven: Calculate Total Route Minutes. Since the sums of minutes calculated in Steps Five and Six are one way, route time for Type A routes must be doubled to get an accurate total. For Type A routes, multiply One-way Route Minutes from Step Five by 2, then add Inspection Minutes. This total is called "Total Route Minutes" for Type A routes. Sum all "Route Minutes" for Type B routes, then add Inspection Minutes. This total is called "Total Route Minutes" for Type B Routes. Add "Total Route Minutes" for Type A and Type B routes.

STEP 7: CALCULATE TOTAL ROUTE MINUTES

TYPE A ROUTES	ONE-WAY ROUTE MINUTES	MULTI-PLIED BY	TWO	PLUS	INSPECTION MINUTES	EQUALS	TOTAL ROUTE MINUTES
8	15,555	X	2	+	0	=	31,110
9	43,920	X	2	+	5,490	=	93,330
12	22,875	X	2	+	0	=	45,750
16	21,960	X	2	+	5,490	=	49,410
21	16,104	X	2	+	0	=	32,208
SUBTOTAL							**251,808**
TYPE B ROUTES							
6	30,378			+	5,490	=	35,868
6	24,705			+	0	=	24,705
11	12,250			+	0	=	12,250
SUBTOTAL							**72,823**
TOTAL ROUTE MINUTES, TYPE A AND TYPE B							**324,631**

Step Eight: Calculate One-way Route Miles. To calculate One-way Route Miles, add "Miles Traveled Route" and "Dead Miles Per Route." Then, multiply this sum by the annual number of days the route is run.

STEP 8: CALCULATE ONE-WAY ROUTE MILES

TYPE A ROUTES	MILES TRAVELED PER ROUTE	PLUS	DEAD MILES PER ROUTE	MULTI-PLIED BY	NUMBER OF DAYS PER YEAR	EQUALS	ONE-WAY ROUTE MILES
6	40.5	+	12.7	X	183	=	9,735.6
6	70.4	+	18.9	X	183	=	16,341.9
8	12.2	+	10.2	X	183	=	4,099.2
9	47.0	+	7.0	X	183	=	9,882.0
11	18.5	+	6.3	X	175	=	4,340.0
12	41.9	+	6.1	X	183	=	8,784.0
16	6.5	+	14.3	X	183	=	3,806.4
21	18.1	+	0.0	X	183	=	3,312.3
TOTAL							**60,301.4**

Pupil Transportation Finance Formula - Continued

Step Nine: Calculate Total Route Miles. Since the miles calculated in Step Eight are one way, route mileage for Type A routes must be doubled to get an accurate total. For Type A routes, multiply One-way Route Miles from Step Eight by 2. This total is called "Total Route Miles" for Type A routes. Sum all "Route Miles" for Type B routes. This total is called "Total Route Miles" for Type B Routes. Add "Total Route Miles" for Type A and Type B routes. This sum is called "Total Route Miles" as in table below.

STEP 9: CALCULATE TOTAL ROUTE MILES

TYPE A ROUTES	ONE-WAY ROUTE MILES	MULTIPLIED BY	TWO	EQUALS	TOTAL ROUTE MILES
8	4,099.2	X	2	=	8,198.4
9	9,882.0	X	2	=	19,764.0
12	8,784.0	X	2	=	17,568.0
16	3,806.4	X	2	=	7,612.8
21	3,312.3	X	2	=	6,624.6
SUBTOTAL					**59,767.8**
TYPE B ROUTES					
6	9,735.6			=	9,735.6
6	16,341.9			=	16,341.9
11	4,340.0			=	4,340.0
SUBTOTAL					**30,417.5**
TOTAL ROUTE MILES, TYPE A AND TYPE B					**90,185.3**

Step Ten: Calculate Time Allowance. Multiply Total Minutes by the approved Time Allowance Rate. The approved rate for fiscal year 2005 is $0.34 PER MINUTE.

STEP 10: CALCULATE TIME ALLOWANCE

ROUTE NUMBER	TOTAL ROUTE MINUTES	MULTIPLIED BY	TIME ALLOWANCE RATE	EQUALS	TIME ALLOWANCE
6	35,868	X	$0.34	=	$12,195
6	24,705	X	0.34	=	8,400
8	31,110	X	0.34	=	10,577
9	93,330	X	0.34	=	31,732
11	12,250	X	0.34	=	4,165
12	45,750	X	0.34	=	15,555
16	49,410	X	0.34	=	16,800
21	32,208	X	0.34	=	10,951
TOTAL	324,631				**$110,375**

Pupil Transportation Finance Formula - Continued

Step Eleven: Calculate Mileage Allowance. Multiply Total Miles by the approved Mileage Allowance Rate. The approved rate for fiscal year 2005 is $0.32 PER MILE.

STEP 11: CALCULATE MILEAGE ALLOWANCE

ROUTE NUMBER	TOTAL ROUTE MILES	MULTIPLIED BY	MILEAGE ALLOWANCE RATE	EQUALS	MILEAGE ALLOWANCE
6	9,735.6	X	$0. 32	=	$3,115
6	16,341.9	X	0.32	=	5,229
8	8,198.4	X	0.32	=	2,624
9	19,764.0	X	0.32	=	6,720
11	4,340.0	X	0.32	=	13,888
12	17,568.0	X	0.32	=	5,622
16	7,612.8	X	0.32	=	2,436
21	6,624.6	X	0.32	=	2,120
TOTAL	90,185.3				$28,859

Step Twelve: Administration and Equipment Allowance is a three-part computation.

Part 1. Part 1 involves three calculations: (1) Using the number of actual student riders per route, both regular and special education, multiply the total to the .6 exponential power, then multiply the result by $500. (2) Calculate "Total Minutes" to the .6 exponential power then multiply by $3.00. (3) Calculate the "Total Miles" to the .6 exponential power, then multiply by $13.00. Sum the totals from each of these calculations. In the table on the following page, a hypothetical number of student riders has been inserted for each route. The miles that were used are total miles in **Step 10, above** and the minutes that were used are the total minutes used in **Step 11, above**.

Pupil Transportation Finance Formula - Continued

Part 2. Multiply "Total Mileage" by the Equipment Allowance Rate of $0.36 per mile.

Part 3. Sum the amounts calculated in Parts 1 and 2. This total is called the "Administration and Equipment Allowance."

STEP 12: CALCULATE ADMINISTRATION AND EQUIPMENT ALLOWANCE

PART 1: ADMINISTRATION ALLOWANCE

Pupil ridership statistics are used in the first calculation of the Administration Allowance. The calculation for Pupil Allowance uses the total number of students actually bused on all routes, NOT the number of **eligible** riders. It is not a factor in any other part of the formula. The first step in the administration allowance uses the total number of actual student riders of all routes.

Route Number	Number of Pupils Bused
6	84
6	78
8	67
9	80
11	75
12	72
16	68
21	79
Total	603

The following page shows the calculations necessary when determining the allowance for administrative costs such as salaries and benefits for district administrators and transportation office personnel.

Pupil Transportation Finance Formula - Continued

Calculation #1:
Number of students actually bused to .6 power X $500.
The total number of students bused is 603.
603 to the .6 power = 46.579024
46.579024 x $500 = $23,290
$23,290 = Total allowance for pupils bused*

Calculation #2:
Number of minutes to .6 power X $3.00.
The total minutes for the eight routes = 324,631.
324,631 to the .6 power = 2026.9078
2026.9078 x $3.00 = $6,081
$6,081 = Total allowance for minutes*

Calculation #3:
Number of miles to .6 power X $13.00
The total mileage for the eight routes = 90,185.3.
90,185.3 to the .6 power = 939.89957
939.89957 x $13.00 = $12,219
$12,219 = Total allowance for mileage*

The allowances for each of the three calculations are added together to determine the total Administrative Allowance:

Pupil Allowance	Time Allowance	Mileage Allowance	Total Administration Allowance
$23,290	$6,081	$12,219	$41,589

PART 2: EQUIPMENT ALLOWANCE

ROUTE NUMBER	TOTAL ROUTE MILEAGE	MULTIPLIED BY	EQUIPMENT ALLOWANCE RATE	EQUALS	EQUIPMENT ALLOWANCE
6	9,735.6	X	$0.39	=	$3,797
6	16,341.9	X	0.39	=	6,373
8	8,198.4	X	0.39	=	3,197
9	19,764.0	X	0.39	=	7,708
11	4,340.0	X	0.39	=	1,693
12	17,568.0	X	0.39	=	6,852
16	7,612.8	X	0.39	=	2,969
21	6,624.6	X	0.39	=	2,584
SUBTOTAL					**$35,173**

* Rounded to the dollar.

Pupil Transportation Finance Formula - Continued

PART 3: COMBINE ADMINISTRATION AND EQUIPMENT ALLOWANCES

ADMINISTRATION ALLOWANCE	PLUS	EQUIPMENT ALLOWANCE	EQUALS	ADMINISTRATION AND EQUIPMENT ALLOWANCE
$41,589	+	$35,173	=	$76,762

Step Thirteen: The amounts calculated in Steps Ten, Eleven, and Twelve are summed. This is the district's Schedule A Revenue.

STEP 13: CALCULATE TOTAL SCHEDULE A ALLOWANCE

	TIME ALLOWANCE	$110,375
+	MILEAGE ALLOWANCE	28,859
+	ADMINISTRATION AND EQUIPMENT ALLOWANCE	76,762
=	TOTAL SCHEDULE "A "ALLOWANCE	$215,996

C. Schedule B is a request for state reimbursement for miscellaneous, non-formula related expenses incurred in transporting eligible students to and from school or providing school-related subsistence to students. As part of the November 1 data submission, each district will complete the Schedule B request form, a copy of which is shown on the following page.

D. Proration: The *Utah Code,* at 53A-17a-126, requires that whenever the total allowance generated by the transportation finance formula under Schedule A, together with the total of Schedule B, exceeds the amount allocated by the Utah State Legislature, the allowance must be reduced prorata to equal the allocation.

Pupil Transportation Finance Formula - Continued

UTAH STATE OFFICE OF EDUCATION
PUPIL TRANSPORTATION
Miscellaneous Expenditure Report
Schedule B

_____School District hereby certifies that it shall expend or has expended funds in the below listed expenditure classifications and amounts in providing transportation for eligible students and requests reimbursement from the State of Utah.

_____Signature of Superintendent

_____Signature of Transportation Supervisor

_____Date of Submission

DIRECTIONS: This report is submitted on November 1 with the Time and Mileage Report. It lists estimated Schedule B expenditures for the current school year. For cost codes 511, 512, and 513, enter the ANNUAL expenditure in the expenditure column. For cost codes 514, 515, and 516, enter the mileage in the mileage column and the estimated dollar amount in the expenditure column. Sum the amounts in the expenditure column at the bottom of the form.

ACCOUNTING CODE	EXPENDITURE DESCRIPTION	ANNUAL MILEAGE	ANNUAL EXPENDITURE
511	In-state tuition paid	N/A	$
512	Out-of-state tuition paid	N/A	$
513	Commercial non-contract (Taxi, UTA)	N/A	$
514	Student Allowance (Payments to students in lieu of bus service). Attach names, addresses, and description of services.		$
515	Subsistence (room and board and home visits). Attach names, addresses, and description of services.		$
516	Payment of auto mileage in lieu of deadhead bus mileage.		$
TOTAL CLAIM			$

APPENDIX II

Pupil Transportation Administrative Rules

Rule R277-600. Student Transportation Standards and Procedures.

As in effect on May 1, 2006

Table of Contents

- R277-600-1. Definitions.
- R277-600-2. Authority and Purpose.
- R277-600-3. General Provisions.
- R277-600-4. Eligibility.
- R277-600-5. Student with Disabilities Transportation.
- R277-600-6. Requirements for Bus Route Approval.
- R277-600-7. Approved Deadhead Mileage.
- R277-600-8. Alternative Transportation.
- R277-600-9. Other Reimbursable Expenses.
- R277-600-10. Non-reimbursable Expenses.
- R277-600-11. Special Transportation Levy.
- R277-600-12. Exceptions.
- KEY
- Date of Enactment or Last Substantive Amendment
- Notice of Continuation
- Authorizing, Implemented, or Interpreted Law

R277-600-1. Definitions.

A. "Board" means the Utah State Board of Education.

B. "Density" means the number of eligible students divided by the approved total bus route miles plus half of the deadhead miles.

C. "Adjusted/approved costs" means the Board approved costs of transporting eligible students from home to school to home once each day, required deadhead miles, after-school routes, approved routes for students with disabilities and vocational students attending school outside their regularly assigned attendance boundary, and a prorated portion of the bus purchase prices less salvage value.

D. "Bus route miles" means operating a bus with passengers.

E. "Deadhead" means operating a bus when no passengers are on board.

F. "Office" means the Utah State Office of Education.

G. "ADA" means average daily attendance.

H. "ADM" means average daily membership.

I. "Hazardous" means danger or potential danger which may result in injury or death.

J. "M.P.V." means multipurpose passenger vehicle: any motor vehicle with less than 10 passenger positions, including the driver, which cannot be certified as a bus.

K. "Out-of-pocket expense" means gasoline, oil, and tire expenses.

L. "IEP (individualized education program)" means a written statement for a student with a disability that is developed and implemented under CFR Sections 300.340 through 300.347. The IEP serves as a communication vehicle between parents and school personnel and enables them as equal participants to decide jointly what the student's needs are, what services shall be provided to meet those needs, what the anticipated outcomes may be, and how the student's progress toward meeting the projected outcomes shall be evaluated.

R277-600-2. Authority and Purpose.

A. This rule is authorized under Utah Constitution Article X, Section 3 which vests general control and supervision over public schools in the Board, by Section 53A-1-402(1)(e) which directs the Board to establish rules for bus routes, bus safety and other transportation needs and by Section 53A-17a-126 and 127 which provides for distribution of funds for transportation of public school students and standards for eligibility.

B. The purpose of this rule is to specify the standards under which districts may qualify for state transportation funds.

R277-600-3. General Provisions.

A. State transportation funds are used to reimburse districts for the direct costs of transporting students to and from school. The Board defines the limits of district transportation costs reimbursable by state funds in a manner that encourages safety, economy, and efficiency.

B. Allowable transportation costs are divided into two categories. Expenditures for regular bus routes established by the district, and appropriated by the state, are termed A category costs. Other methods of transporting students to school are termed B category costs. The Board devises and distributes a formula to determine the reimbursement rate for A category costs. The formula factors are density and adjusted/approved costs. B category costs are approved on a line-by-line basis by the Office after comparing the costs submitted by a district with the costs of alternative methods of performing the function.

C. The Office shall develop a uniform accounting procedure for the financial reporting of transportation costs. The procedure shall specify the methods used to calculate allowable transportation costs. The Office shall also develop uniform forms for the administration of the program.

D. All student transportation costs are recorded. Accurate mileage records are kept by program. Records and financial worksheets shall be maintained during the fiscal year for audit purposes.

R277-600-4. Eligibility.

A. State transportation funds shall be used only for transporting eligible students.

B. Eligibility for elementary students and secondary students, including seventh and eighth grade students, is determined in accordance with the mileage from home specified in Section 53A-17a-127(1) and (2) to the school attended upon assignment of the local board.

C. A student who falls under the school finance law definition of student with disabilities, regardless of distance from the school attended upon assignment of the local board, is eligible, if transportation is identified as a needed service in the IEP.

D. Students who attend school for at least one-half day at an alternate location are expected to walk distances up to 1 and one half miles.

E. A school district that implements double sessions as an alternative to new building construction may transport, one-way to or from school, with Board approval, affected elementary students residing less than one and one-half miles from school if the local board determines the transportation would improve safety affected by darkness or other hazardous conditions.

F. The distance from home to school is determined as follows: From the center of the public route (road, thoroughfare, walkway, or highway) open to public use, opposite the regular entrance of the one where the pupil is living, over the nearest public route (thoroughfare, road, walkway, or highway) open regularly for use by the public, to the center of the public route (thoroughfare, road, walkway, or highway) open to public use, opposite the nearest public entrance to the school grounds which the student is attending.

R277-600-5. Student with Disabilities Transportation.

A. Students with disabilities are transported on regular buses and regular routes whenever possible. Districts may request approval, prior to providing transportation, for reimbursement for transporting students with disabilities who cannot be safely transported on regular school bus runs.

B. Districts may be reimbursed for the costs of transporting or for alternative transportation for students with disabilities whose severity of disability, or combination of disabilities, necessitates special transportation.

C. Transportation is provided by the Utah Schools for the Deaf and the Blind for students who are transported to its extension classes. Exceptions may be approved by the Office.

R277-600-6. Requirements for Bus Route Approval.

A. Transportation is over routes proposed by local boards and approved by the Office. Information requested by the Office must be provided prior to approval of a route. A route usually is not approved for reimbursement if an equitable student transportation allowance or a subsistence allowance accomplishes the needed transportation at less cost. A route must:

(1) traverse the most direct public route;

(2) be reasonably cost effective related to other feasible alternatives;

(3) provide adequate safety;

(4) traverse roads that are constructed and maintained in a manner that does not cause property damage; and

(5) include an economically adequate number of students.

B. The minimum number of general education students required to establish a route is ten; the minimum number of students with disabilities is five. A route may be established for fewer students upon special permission of the State Superintendent.

C. The local district designates safe areas for bus stops. To promote efficiency, the minimum distance between bus stops is 3/10 of a mile. Bus routes shall avoid, whenever possible, bus stops on dead-end roads. A student is expected to walk to bus stops up to one and one-half miles from home depending on the age and ability of the student. Special education students are expected to walk to bus stops commensurate with their ability.

D. Changes in existing routes or the addition of new routes must be reported to the Office as they occur for approval.

E. Early home routes do not qualify for state reimbursement unless approved by the Office prior to initiation.

F. Transporting eligible students home after school activities held at the student's school of regular attendance and within a reasonable time period after the close of the regular school day is approved route mileage.

G. A route may be approved as an alternative to building construction upon special permission of the Office if the route is needed to allow more efficient district use of school facilities. Building construction alternatives include elementary double sessions, year-round school, and attendance across district boundaries.

R277-600-7. Approved Deadhead Mileage.

Deadhead mileage included in adjusted/approved costs is calculated as follows:

A. Deadhead mileage to and from school: mileage from the garage or bus storage area to the first pickup point, mileage between schools for other bus runs, and mileage from the last run in the morning and evening from the last stop to the garage or storage area.

B. Other deadhead mileage: mileage due to bus driver training and driving to service or repair sites.

R277-600-8. Alternative Transportation.

Bus routes that involve a large number of deadhead miles are analyzed for reduction or to determine if an alternative method of transporting students is more efficient. Approved alternatives include the following:

A. The costs incurred in transporting eligible pupils in a district M.P.V. is not an adjusted/approved expense.

B(1) The costs incurred in paying eligible students an allowance in lieu of school district-supplied transportation is an adjusted/approved expense. A student is reimbursed for the mileage to the bus stop or school, whichever is closer, nearest the student's home and for reasonable and necessary out-of-pocket costs associated with student transportation. The allowance shall not be less than the standard mileage rate deduction permitted by the United States Internal Revenue Service for charitable contributions, nor greater than the reimbursement allowance permitted by the Utah Department of Administrative Services for use of privately owned vehicles set forth in the Utah Travel Regulations. The trip mileage is paid for by car, one per family;

(2) a student allowance is made to the student and not to the parent for transporting one's own child or other students. This does not restrict parents from pooling resources, but it does restrict payments in excess of out-of-pocket costs;

(3) if a student or the student's parent is unable to provide private transportation, with prior state approval, an amount equivalent to the student allowance is paid to the school district to help pay the costs of district transportation;

(4) the student's mileage shall be measured and certified in district records. The student's ADA as entered in school records is used to determine the student's attendance.

C(1) the cost incurred in providing a subsistence allowance is an adjusted/approved expense. A parent is reimbursed for a student's room and board when a student lives at a site nearer to the assigned school, if the student does not have a school facility or bus service available within approximately 60 miles of the student's residence. Payment shall not exceed the Substitute Care Rate for Family Services for the current fiscal year. Adjustments for changes made in the rate during the year are included in the allowance. In addition to the reimbursement for room and board, the subsistence allowance includes the costs of two round trips per year. The costs are calculated on the

basis of actual mileage traversed from home to school at the rate prescribed in R277-600-8B(1);

(2) a subsistence allowance is not applicable to a parent who maintains a separate home during the school year for the purpose of closer location to a school. The parent's residence during the school year is the residence of the child;

D. The cost incurred in engaging in a contract or leasing for transportation is an adjusted/approved expense. The amount reimbursed to districts using commercial contracts is determined in accordance with transportation costs per pupil in comparable districts. Reimbursements for districts using a leasing arrangement are determined in accordance with the comparable cost for the district to operate its own transportation. Under a contract or lease, the school district's transportation administrator's time shall not exceed 1% of the commercial contract cost. Eligible student counts, bus route mileage, and bus inventory data are required as if the district operated its own transportation.

R277-600-9. Other Reimbursable Expenses.

State transportation funds may be used to reimburse a district for the following costs:

A. Salaries of clerks, secretaries, trainers, drivers, a supervisor, mechanics and other personnel necessary to operate the transportation program.

(1) a full time supervisor may be paid at the same rate as other professional directors in the district. The supervisor's salary must be commensurable with the number of buses, number of eligible students transported, and total responsibility relative to other supervisory functions. A district may claim a percentage of the district superintendent's or clerk's salary for reimbursement if the district's eligibility count is less than 600 and a verifiable record of administrative time spent in the transportation operation is kept;

(2) The wage time for bus drivers includes:

(a) to and from school time: ten minute pre-trip inspection, actual driving time, ten minute post-trip inspection and bus cleanup, and 10 minute bus servicing and fueling;

(b) field trip time: set at a minimum of two hours driving time;

(c) activity trip time: wage time allowed under R277-600-9A(2)(a) plus a reduced amount for layover time.

B. Transportation employee benefits. Only a proportionate amount is allowed for health, accident, and life insurance.

C. Purchased property services;

D. Property, comprehensive, and liability insurance.

E. Communication expenses and travel for supervisors to workshops or the national convention.

F. Supplies and materials for vehicles, the transportation office and the garage.

G. Depreciation: The Office computes a formula annually to calculate depreciation.

H. Training expenses: The following maximum amounts are reimbursable for the driver's training stipend for each type of training a bus driver successfully completes:

(1) basic course, 24 hours: $135;

(2) in-service, 8 hours: $50;

(3) defensive driving, 8 hours: $50;

(4) first aid and emergency care, 8 hours: $50.

I. Other related costs approved by the Office.

R277-600-10. Non-reimbursable Expenses.

A. Expenditures for uses of school district buses and equipment which are not adjusted/approved costs must be deleted when adjusted/approved transportation costs are calculated. Bus and equipment costs must be reduced on a pro rata basis for the miles not connected with adjusted/approved costs.

B. Expenses determined by the Office to be not directly related to transportation of eligible students to and from school are not reimbursable.

R277-600-11. Special Transportation Levy.

A. Costs for district transportation of students which are not reimbursable may be paid for from general funds of the district or from the proceeds of a tax rate authorized for districts. The tax rate authorized for transportation may not exceed .0003 tax rate. The revenue may be used:

(1) to transport ineligible students to and from school;

(2) for transportation to interscholastic activities;

(3) for transportation to night activities; and

(4) for field trip admissions.

B. Transportation of students in areas where walking constitutes a hazardous condition, as determined by the local board, may be provided by the Board from general funds from the district or from the tax specified in Subsection 11(A). An area is determined to be hazardous on the basis of an analysis of the following factors:

(1) volume, type, and speed of vehicular traffic;

(2) age and condition of students traversing the area;

(3) condition of the roadway, sidewalks and applicable means of access in the area; and

(4) environmental conditions.

C(1) The cost of school bus operation for activity trips, field trips, and for the transportation of students to alleviate hazardous walking conditions may be met with state funds appropriated under Section 53A-17a-127(7) only to the extent of funds available to individual school districts for the specific purposes of Section 53A-17a-127(6)(b).

(2) Appropriated funds under Section 53A-17a-127(7) shall be distributed according to each district's proportional share of its qualifying state contribution as defined under Section R277-600-11B(3) for activity, field trip, and hazardous route mileage.

(3) The qualifying state contribution for districts shall be the difference between 85 percent of the average state cost per qualifying mile multiplied by the number of qualifying miles and the current funds raised per district by a transportation levy of .0002.

R277-600-12. Exceptions.

A. When undue hardships and inequities are created through exact application of these standards, districts may make a request for an exception to these rules on individual cases. Such hardships or inequities may include written evidence demonstrating that no significant increased costs (less than one percent of a district's transportation budget) is incurred due to a waiver or that students cannot be provided services consistent with the law due to transportation restrictions.

B(1) a district shall not be penalized in the computation of its state allocation for the presence on a to and from school route of an ineligible student who does not create an appreciable increase in the cost of the route;

(2) there is an appreciable increase in cost if, because of the presence of ineligible students, any of the following occur:

(a) another route is required;

(b) a larger or additional bus is required;

(c) a route's mileage is increased;

(d) the number of pick-up points below the mileage limits for eligible students exceeds one;

(e) additional time is required to complete a route.

(3) ineligible students may ride buses on a space available basis. An eligible student may not be displaced or required to stand in order to make room for an ineligible student.

KEY

school buses, school transportation

Date of Enactment or Last Substantive Amendment

September 15, 1999

Notice of Continuation

January 14, 2003

Authorizing, Implemented, or Interpreted Law

Art X Sec 3; 53A-1-402(1)(e); 53A-17a-126 and 127

53A-1-402(1)(e); 53A-1-401(3)

Rule R277-601. Standards for Utah School Buses and Operations.

As in effect on May 1, 2006

Table of Contents

R277-601-1. Definitions.

R277-601-2. Authority and Purpose.

R277-601-3. Standards.

R277-601-4. Amendments.

KEY

Date of Enactment or Last Substantive Amendment

Notice of Continuation

Authorizing, Implemented, or Interpreted Law

R277-601-1. Definitions.

"Board" means the Utah State Board of Education.

R277-601-2. Authority and Purpose.

A. This rule is authorized by Utah Constitution Article X, Section 3 which vests general control and supervision of the public education in the Board, Section 53A-1-402(1)(e) which directs the Board to adopt rules for state reimbursed bus routes, bus safety and operational requirements, and other transportation needs and Section 53A-1-401(3) which allows the Board to adopt rules in accordance with its responsibilities.

B. The purpose of this rule is to specify standards for state student transportation funds, school buses, and school bus drivers utilized by school districts.

R277-601-3. Standards.

The Board shall act consistent with the manual entitled "Standards for Utah School Buses and Operations," 1987, which included input from the Utah Transportation Commission, and the Utah Department of Public Safety and is available at each department or agency.

R277-601-4. Amendments.

The following sections of Standards for Utah School Buses and Operations are changed as follows:

A. Part I, 100. SCHOOL BUS OPERATIONS - GENERAL REQUIREMENTS

100.02 Standards Statement

Paragraph One, First sentence: In transporting eligible students, expenditures for regular, special education, and contract bus routes established by the

district and approved by the State Office of Education are termed "A" category while other costs of transportation are classified in the "B" category.

Paragraph Four, First sentence: When school districts contract or lease for the pupil transportation program, costs are termed "A" category costs.

Paragraph Five, Add this sentence to the end of the paragraph: Districts receiving the incentive funding may expend the monies at the discretion of the local school board.

Add as a new Paragraph: The state appropriation for transporting qualified pre-school three- and four-year-old handicapped students to and from schools is awarded on the basis of a proposed budget submitted for approval to the Finance and Statistical Section of the Utah State Office of Education. Each district's initial share of the appropriation is based on the prorated proportion that the number of eligible students in the district bears to the total of such students in the state, provided the money is required by the district for its budget. Unused balances from districts not operating the program or not needing the full prorated portion are reallocated to districts which have requested more than their initial share. The reallocation is distributed on the same basis as the initial allocation. Reallocated funds may be used on unfulfilled budget requests. Allocations are sent to districts on the basis of actual approved expenditures not to exceed the appropriated amount. The program is cost accounted under program number 5343.

B. TRANSPORTATION - TO AND FROM SCHOOL FORMULA

Part I. EXAMPLE: 1988-89.

Part II. "B" Money Based on Standards for Utah School Buses and Operations, 1987.

Total the following: (Handbook II Account Numbers)

1. 514 + 516 Account: Parent (Student allowance) subsistence and Auto Mileage payment.

2. Legislative Appropriation to: Extended Year Program for Severely Handicapped, Alternate to Building Construction, and Pre-School 3 and 4 Years of Age Special Education.

KEY

school, buses, school transportation

Date of Enactment or Last Substantive Amendment

1988

Notice of Continuation

February 26, 2004

Authorizing, Implemented, or Interpreted Law

APPENDIX III

Standards for Utah School Buses and Operations
Selected Sections:

SCHOOL BUS OPERATIONS

ADMINISTRATION

A. The State Office of Education shall provide the following:

1. Leadership in the development of a comprehensive pupil transportation program for statewide application.

2. A state director/specialist of pupil transportation with the staff and other resources necessary for optimal job performance.

3. A clear, concise pupil transportation policy.

4. A cost accounting system for all expenditures in the area of pupil transportation.

5. A statewide data management system to accommodate pupil transportation data, e.g., costs, information from the Uniform School Bus Accident Report Form, etc.

6. Promotion of a pupil transportation safety program utilizing community, legislation, media, law enforcement, and state agencies concerned with pupil transportation.

7. A comprehensive school bus operator training program.

8. A manual for school bus maintenance personnel.

9. Workshops, seminars, and conferences for all pupil transportation personnel.

10. Safety and ridership curricula for pupil passengers.

11. Visits to local districts to evaluate transportation systems and provide direction as necessary.

12. Coordination with the Department of Transportation and Department of Public Safety.

B. The local school district board of education/district administration provides the following:

1. Implementation of the state pupil transportation policy.

2. Involvement in:

(a). Pupil transportation operations, including participation in training programs for all transportation personnel.

(b). The review of school bus routes and the continuous evaluation of pupil transportation.

Standards for Utah School Buses and Operations – Continued

(c). The investigation and reporting of accidents and other transportation problems.

(d). Providing resource material and establishing, as an integral part of the school curriculum, instruction in passenger safety which complies with Highway Safety Program Standard 17 (Standards for School Buses - Appendix 1).

(e). Providing continuous supervision of loading and unloading areas at or near the schools, and conducting periodic emergency evacuation drills.

(f). Providing adequate supervision for pupils whose bus schedules necessitate their early arrival or late departure from school.

(g). Promoting public understanding of, and support for, the school transportation program in general.

(h). The development of district pupil transportation policies and regulations, including those for disabled students.

C. State Pupil Transportation Director. Specific duties of the state pupil transportation director/specialist include, but are not limited to:

1. Implementing state pupil transportation policies throughout the state. Developing and establishing guidelines/policies for adoption.

2. Managing the state's pupil transportation program to include planning, budgeting, and forecasting requirements for the operation.

3. Collecting and analyzing statistical and financial data.

4. Allocating state pupil transportation funds.

5. Developing specifications and bid forms, and conducting state pool purchase of school buses.

6. Preparing of manuals, handbooks, and information for distribution to local district transportation supervisors and private contractors.

7. Coordinating/planning with other state agencies.

8. Developing and organizing written training programs for pupil transportation personnel.

9. Providing consulting services and assistance to local districts as necessary.

10. Evaluating local districts' operations and providing recommendations.

11. Conducting transportation audits.

12. Planning and directing training for pupil transportation personnel.

13. Requiring and maintaining appropriate reports and records.

14. Acting as liaison with other state agencies, local school districts, and district patrons.

Standards for Utah School Buses and Operations – Continued

D. Local Pupil Transportation Director. District pupil transportation director/supervisor's specific duties include, but are not limited to:

1. Providing assistance in planning, budgeting, and forecasting for the pupil transportation system.

2. Assisting school officials in school site selection and plant planning.

3. Providing bus chassis and body procurement.

4. Developing and implementing a plan for equipment maintenance.

5. The recruitment, selection, instruction, and supervision of personnel.

6. Routing and scheduling buses.

7. Developing and implementing pupil transportation safety instructional programs.

8. Cooperating with superintendents, teachers, transportation personnel, students, parents, and various public and private agencies to improve the quality and safety of the transportation system.

9. Investigating and reporting accidents.

10. Maintaining records and preparing reports.

11. Developing and supervising the implementation of an ongoing evaluation plan for the district pupil transportation system.

STUDENT ELIGIBILITY

A. Eligible Students

1. Elementary (Grades K-6): Pupils who live one and one-half miles or more from the school that the local board of education has assigned them to attend.

2. Secondary (Grades 7-12): Pupils who live two miles or more from the school that the local board of education has assigned them to attend.

3. Pupils with disabilities whose IEP requires transportation are eligible regardless of distance from the school.

4. Students who attend school for at least one-half day at an alternate location as assigned by the local board of education may be expected to walk reasonable distances between schools.

B. Ineligible Students

1. If a school district allows ineligible students on a bus and their presence does not create an appreciable increase in the cost of the bus route as determined by the State Office of Education (in computing to and from school state allocations), the district shall not be penalized.

2. Ineligible students may ride existing bus routes, and to and from an existing bus stop, on a "space available" basis provided that neither time, mileage, or other appreciable cost is added as a result of this service.

Standards for Utah School Buses and Operations – Continued

3. No eligible transported student is to be displaced or required to stand in order to make room for an ineligible student.

4. If a school district implements double sessions as an alternative to new building construction, with the approval of the State Board of Education, these affected elementary school students residing less than one and one-half miles from school may be transported one way to or from school because of safety factors relating to darkness or other hazardous conditions as determined by the local board.

C. Off-Site Training Locations

Students may be transported from home or school to ATCs, colleges, universities, hospitals, businesses or other training sites subject to the following conditions:

(a). Routes may be approved for a minimum of 10 students or a minimum of five students who are with disabilities. Routes serving fewer students may be operated at district expense.

(b). Bus routes serving off-site training locations are restricted to two round-trips per day. Routes must be optimized in regard to stops per run.

(c). In order to qualify for state funding, route data (including maps) must be included in the November 1 bus route data submission.

REQUIREMENTS FOR BUS ROUTE APPROVAL

Transportation will be over routes proposed by the local boards of education and approved by the State Office of Education. These routes shall traverse the most direct public route. Utah Department of Transportation approves all railroad crossings. This section presents criteria used in approving bus routes.

A. Method of Measurement

IN ORDER TO DETERMINE PUPIL ELIGIBILITY, THE DISTANCE FROM HOME TO SCHOOL OR SCHOOL TO HOME IS MEASURED AS FOLLOWS:

From the center of the public route (road, thoroughfare, walkway, or highway) open to public use, start or stop the measurement opposite the front door *of where the pupil is living, then over the nearest public route (thoroughfare, road, walkway, or highway) open regularly for use. Start or stop the measurement opposite the nearest public* access *to the school grounds where the student is attending.* **The shorter of the two distances (home to school or school to home) will be used.**

B. Minimum Number of Eligible Riders

1. The minimum number of regular students that is necessary before a route can be established is 10. A route may be established for fewer students with permission of the State Superintendent.

2. The minimum number of students with disabilities that is necessary before a route can be established is five. A wheelchair student is the equivalent of four students. A route may be established for fewer students with permission of the State Superintendent.

Standards for Utah School Buses and Operations – Continued

3. Students will be expected to walk to bus stops up to one and one-half miles from their home depending on the age and ability of the students. Disabled students are expected to walk to bus stops commensurate with their ability.

4. Whenever a bus route is extended to pick up additional children, the extra costs and time should be analyzed, and prior approval received from the State Office of Education. In some situations student reimbursement may be more economical.

D. Approved deadhead mileage

1. Deadhead mileage shall include (1) the mileage from the garage or bus storage area to the first pickup point, (2) mileage that is accumulated between schools for other bus runs when no pupils are being transported on the bus and (3) the mileage accumulated during the last run in the morning and evening from the last school or bus stop to the garage or storage area.

2. Districts are reimbursed under "Schedule B" (see page 105, finance formula) for using cars instead of school buses for deadhead mileage.

3. All bus routes that involve a large number of deadhead miles needs to be analyzed for possible reduction. There are several ways to reduce excessive deadhead mileage. One way is by using an automobile (private or district-owned) instead of the school bus since the cost of operating a bus is several times that of operating an automobile.

E. The bus driver can be employed at other district jobs during "dead" time.

F. The costs incurred in pupil transportation from using district vehicles is an approved Schedule B expense. Payment for the use of private vehicles shall be made to the 516 account not to exceed actual district costs. Caution: Use of personal cars may be subject to IRS regulations.

G. A bus route may follow only public roads that are constructed and maintained at such standards that the condition of the road will not subject the passengers or the bus to undue hazards and will not subject the school district or any of its employees to liability for injury or property damage.

H. Early home routes of first, second, or other grades do not qualify for state aid unless approved by the State Office of Education. A request for state aid for these routes showing the following information shall be sent to the State Office of Education for approval prior to starting the route:

1. Route Number
2. Bus Route Minutes, Deadhead Minutes, Bus Route Miles, and Deadhead Miles (One Way)
3. Grade(s)
4. Number of Students
5. Normal Time School Dismisses
6. Normal Time of Bus Departure
7. Reasons for This Additional Route

I. Transporting eligible students home after school activities held at the students' school of regular attendance and within a reasonable time period after the close of the regular school day is approved mileage. (These runs are coded as "L" on the bus route map label.)

J. New bus routes and changes to existing routes shall be reported during the October count.

Standards for Utah School Buses and Operations – Continued

K. Routes generally will not be approved if payment of equitable transportation allowances or subsistence allowances will accomplish the needed transportation at lower cost.

L. The route shall be reasonably cost-effective relative to other feasible alternatives.

M. A route may be proposed for special consideration as an alternative to building construction. Where appropriate, and upon special permission of the State Office of Education, such routes will be approved where it can be shown that the route will allow more efficient district use of school facilities. Examples: elementary double session, year-round, across district boundaries, consolidation of schools, etc.

APPENDIX IV

Pupil transportation costs

Pupil Transportation To and From School

FY 2005

District	Total Riders	Total Minutes	Total Miles	Schedule A		Administration and Equipment				Schedule B Expenditures	Formula Total	Proration
				Time Alllowance	Mileage Allowace	Ridership Allowance	Time Allowance	Mileage Allowance	Depreciation Allowance			
Alpine	9,194	9,249,450	2,177,694	$3,144,813	$696,862	$119,419	$45,372	$82,555	$849,301	$25,488	$4,963,810	$4,980,912
Beaver	593	204,840	75,258	69,646	24,083	23,057	4,613	10,962	29,351	9,595	171,307	171,896
Box Elder	5,363	3,497,160	1,163,976	1,189,034	368,453	86,420	25,313	56,690	445,913	85,008	2,256,831	2,264,609
Cache	9,221	5,719,452	1,611,454	1,944,614	515,665	119,629	34,004	68,909	628,467	35,180	3,346,468	3,357,998
Carbon	1,732	939,460	249,234	319,416	79,755	43,863	11,504	22,486	97,201	13,863	588,088	590,115
Daggett	65	124,068	49,175	42,183	15,736	6,120	3,414	8,492	19,178	9,253	104,376	104,736
Davis	18,547	9,065,186	2,154,076	3,082,163	689,304	181,943	44,828	82,016	840,090	56,396	4,976,740	4,993,887
Duchesne	2,538	1,214,270	414,663	412,852	132,692	55,165	13,419	30,518	161,719	91,831	898,196	901,290
Emery	1,168	728,421	279,679	247,663	89,497	34,629	9,875	24,096	109,075	10,082	524,917	498,714
Garfield	227	218,095	92,306	74,152	29,538	12,959	4,790	12,390	35,999	15,351	185,179	185,817
Grand	562	308,126	83,705	104,763	26,785	22,326	5,893	11,684	32,645	19,443	223,539	224,309
Granite	12,802	9,142,366	2,120,462	3,108,404	678,548	145,659	45,056	81,246	826,980	6,945	4,892,838	4,909,696
Iron	3,266	2,001,036	561,881	680,352	179,802	64,177	18,108	36,621	219,134	39,800	1,237,994	1,242,259
Jordan	20,748	14,701,399	3,240,076	4,998,476	1,036,824	194,606	59,915	104,780	1,263,629	78,710	7,736,940	7,063,342
Juab	465	319,212	93,150	108,532	29,808	19,927	6,020	12,458	36,329	18,423	231,497	232,294
Kane	534	339,940	99,782	115,580	29,701	21,652	6,251	12,983	34,457	61,535	282,159	283,131
Millard	1,503	1,174,490	382,181	399,327	122,298	40,285	13,153	29,061	149,051	122,345	875,520	878,536
Morgan	1,164	627,070	213,350	213,204	68,272	34,557	9,026	20,483	83,206	0	428,748	414,949
Nebo	8,276	6,128,035	1,589,085	2,083,532	508,507	112,139	35,442	68,333	619,743	45,000	3,472,696	3,484,661
North Sanpete	1,156	788,639	263,389	268,137	84,284	34,415	10,357	23,244	102,722	28,399	551,558	553,458
North Summit	585	319,896	105,595	108,765	33,790	22,870	6,027	13,432	41,182	4,024	230,090	230,882
Park City	1,378	1,045,956	318,365	355,625	95,822	38,240	12,270	26,043	112,053	12,609	652,662	654,911
Piute	338	254,309	103,415	86,465	33,093	16,456	5,252	13,265	40,332	2,427	197,290	197,969
Rich	336	230,048	84,316	78,216	26,981	16,397	4,946	11,735	32,883	23,775	194,933	195,606
San Juan	1,604	1,967,068	801,100	668,803	255,562	41,888	17,923	45,306	310,850	50,431	1,390,763	1,395,555
Sevier	2,232	1,127,007	263,098	383,182	84,191	51,072	12,831	23,228	102,608	32,552	689,664	692,042
South Sanpete	1,372	773,484	212,306	262,985	67,938	38,140	10,237	20,423	82,799	10,570	493,092	494,792
South Summit	620	363,411	125,911	123,560	40,291	23,681	6,507	14,927	49,105	1,700	259,771	260,667
Tintic	38	72,000	32,400	24,480	10,368	4,434	2,463	6,611	12,636	16,438	77,430	77,698
Tooele	2,642	2,171,653	584,396	738,362	187,007	56,511	19,019	37,495	227,914	12,807	1,279,115	1,283,522
Uintah	4,171	2,482,847	713,006	844,168	228,162	74,321	20,611	42,247	278,072	46,728	1,534,309	1,539,596
Wasatch	2,415	1,074,722	253,403	365,405	81,089	53,545	12,471	22,711	98,827	17,227	651,275	653,519
Washington	11,568	5,353,165	1,423,386	1,820,076	454,150	137,065	32,680	63,964	552,453	25,243	3,085,631	3,096,263
Wayne	555	251,034	104,935	85,352	33,579	22,159	5,211	13,381	40,925	12,904	213,511	214,247
Weber	11,210	5,618,225	1,349,377	1,910,197	431,801	134,503	33,642	61,947	526,257	2,940	3,101,287	3,111,973
Salt Lake City	4,134	3,659,240	790,349	1,244,142	252,912	73,925	26,011	44,940	308,236	426,586	2,376,752	2,384,940
Ogden	1,874	1,476,486	315,678	502,005	101,017	45,987	15,089	25,911	123,114	28,596	841,719	844,619
Provo	4,843	2,442,664	458,659	830,506	146,771	81,290	20,410	32,422	178,877	1,956	1,292,232	1,296,683
Logan	2,136	1,198,379	287,178	407,449	91,897	49,743	13,313	24,481	111,999	0	698,882	701,290
Murray	1,249	627,884	100,760	213,481	32,243	36,050	9,033	13,059	39,296	0	343,162	344,345
Total	154,424	99,000,193	25,342,207	$33,660,067	$8,095,078	$2,391,226	$692,299	$1,357,535	$9,854,608	$1,502,160	$57,552,973	$57,007,728

Pupil transportation costs

Pupil Transportation To and From School

FY 2006

District	Total Riders	Total Minutes	Total Miles	Schedule A		Administration and Equipment				Schedule B Expenditures	Formula Total	Proration
				Time Alllowance	Mileage Allowace	Ridership Allowance	Time Allowance	Mileage Allowance	Depreciation Allowance			
Alpine	10,190	9,672,235	2,269,511	$3,288,560	$726,243	$127,021	$46,606	$84,626	$1,021,280	$34,982	$5,329,318	$5,497,233
Beaver	304	188,640	78,610	64,138	25,155	15,442	4,390	11,252	35,374	6,484	162,235	167,347
Box Elder	5,561	3,417,913	1,121,931	1,162,090	359,018	88,321	24,968	55,453	504,869	92,564	2,287,283	2,359,351
Cache	8,884	5,640,893	1,473,706	1,917,904	471,586	116,986	33,723	65,312	663,168	51,543	3,320,222	3,424,835
Carbon	1,815	964,926	267,233	328,075	85,515	45,112	11,690	23,446	120,255	11,555	625,648	645,362
Daggett	81	112,800	57,907	38,352	18,530	6,983	3,225	9,367	26,058	10,531	113,046	116,608
Davis	19,048	9,313,581	2,255,327	3,166,618	721,705	184,876	45,561	84,308	1,014,897	48,717	5,266,682	5,432,623
Duchesne	2,619	1,246,461	453,469	423,797	145,110	56,215	13,631	32,201	204,061	95,297	970,312	1,000,885
Emery	1,038	672,546	235,327	228,666	75,305	32,262	9,414	21,724	105,897	15,441	488,709	504,106
Garfield	316	350,825	144,894	119,281	46,366	15,805	6,371	16,240	65,202	21,183	290,448	299,598
Grand	505	323,813	87,646	110,096	28,047	20,938	6,072	12,011	39,441	18,438	235,043	242,448
Granite	10,540	9,165,475	2,138,248	3,116,262	684,239	129,621	45,125	81,654	962,211	8,053	5,027,165	5,185,561
Iron	3,786	2,226,336	678,169	756,954	214,361	70,126	19,305	40,996	299,053	39,222	1,440,017	1,485,389
Jordan	14,912	14,379,412	3,037,523	4,889,000	972,007	159,622	59,124	100,799	1,366,885	74,251	7,621,688	7,861,834
Juab	455	308,958	76,850	105,046	24,592	19,669	5,903	11,100	34,582	22,588	223,480	230,522
Kane	1,055	352,164	92,976	119,736	29,752	32,578	6,385	12,444	41,839	52,124	294,858	304,149
Millard	1,563	1,159,690	365,982	394,295	117,114	41,243	13,053	28,315	164,692	86,875	845,587	872,230
Morgan	1,069	600,382	199,785	204,130	63,931	32,836	8,794	19,692	89,903	0	419,286	432,497
Nebo	7,715	4,926,400	1,276,673	1,674,976	408,535	107,491	31,091	59,923	574,503	31,500	2,888,019	2,979,015
North Sanpete	1,220	793,513	270,353	269,794	86,513	35,546	10,396	23,610	121,659	27,188	574,706	592,813
North Summit	468	351,960	120,288	119,666	38,492	20,004	6,383	14,524	54,130	0	253,199	261,177
Park City	1,433	986,405	298,128	335,378	95,401	39,149	11,846	25,037	134,158	12,609	653,578	674,170
Piute	313	251,516	105,170	85,515	33,654	15,714	5,217	13,399	47,326	4,062	204,887	211,345
Rich	387	212,732	80,625	72,329	25,800	17,848	4,719	11,424	36,281	30,139	198,540	204,796
San Juan	1,575	2,037,744	832,079	692,833	265,209	41,432	18,307	46,349	371,997	54,587	1,490,714	1,537,683
Sevier	2,257	1,146,086	267,544	389,669	85,614	51,415	12,961	23,463	120,395	33,745	717,262	739,862
South Sanpete	1,412	732,120	207,816	248,921	66,501	38,803	9,905	20,163	93,517	12,294	490,104	505,547
South Summit	657	358,904	125,126	122,027	40,040	24,519	6,458	14,871	56,307	7,930	272,152	280,727
Tintic	30	79,200	29,520	26,928	9,446	3,848	2,608	6,252	13,284	14,393	76,759	79,178
Tooele	3,069	2,405,650	643,432	817,921	205,898	61,826	20,224	39,723	289,544	23,822	1,458,958	1,504,927
Uintah	4,066	2,434,866	703,162	827,854	225,012	73,193	20,371	41,896	316,423	31,798	1,536,547	1,584,961
Wasatch	2,381	1,145,768	269,323	389,561	86,183	53,092	12,959	23,556	121,195	15,873	702,419	724,551
Washington	11,498	5,023,738	1,366,235	1,708,071	435,862	136,566	31,458	62,411	611,728	28,795	3,014,891	3,109,884
Wayne	373	216,670	80,898	73,668	25,887	17,458	4,771	11,447	36,404	20,210	189,845	195,827
Weber	10,588	5,904,135	1,411,737	2,007,406	451,756	129,975	34,659	63,650	635,281	1,818	3,324,545	3,429,294
Salt Lake City	4,901	3,824,348	813,541	1,300,278	260,333	81,873	26,709	45,727	366,093	371,409	2,452,422	2,529,694
Ogden	1,935	1,300,467	295,663	442,159	94,612	46,879	13,982	24,913	133,048	30,788	786,381	811,159
Provo	4,130	2,427,648	447,208	825,400	143,107	73,882	20,334	31,934	201,244	1,082	1,296,983	1,337,849
Logan	2,020	1,181,857	250,332	401,831	80,106	48,104	13,203	22,545	112,649	0	678,438	699,815
Murray	1,242	625,910	114,479	212,809	36,633	35,929	9,016	14,099	51,515	0	360,001	371,345
Total	147,411	98,464,687	25,044,421	$33,477,994	$8,009,170	$2,350,202	$690,917	$1,351,856	$11,258,348	$1,443,890	$58,582,377	$60,428,197

Pupil transportation costs

		FY 2005 Per Pupil Transportation Costs					FY 2006 Per Pupil Transportation Costs				
District	Total Riders	Formula Cost Per Rider	Proration Cost per Rider	Formula Cost Per Fall Enrollment	Proration Cost Per Fall Enrollment	2005 Fall Enrollment	Formula Cost Per Rider	Proration Cost per Rider	Formula Cost Per Fall Enrollment	Proration Cost Per Fall Enrollment	2006 Fall Enrollment
Alpine	9,194	$539.90	$541.76	$90.63	$90.94	54,773	$522.99	$539.47	$96.25	$99.28	55,369
Beaver	593	288.88	289.88	111.53	111.91	1,536	533.67	550.48	105.14	108.46	1,543
Box Elder	5,363	420.82	422.27	212.41	213.14	10,625	411.31	424.27	213.41	220.13	10,718
Cache	9,221	362.92	364.17	249.22	250.07	13,428	373.73	385.51	244.71	252.42	13,568
Carbon	1,732	339.54	340.71	173.53	174.13	3,389	344.71	355.57	187.49	193.40	3,337
Daggett	65	1,605.78	1,611.32	669.07	671.38	156	1,395.63	1,439.60	642.31	662.55	176
Davis	18,547	268.33	269.26	79.68	79.96	62,456	276.50	285.21	82.63	85.23	63,739
Duchesne	2,538	353.90	355.12	224.94	225.72	3,993	370.49	382.16	239.76	247.32	4,047
Emery	1,168	449.41	426.98	224.80	213.58	2,335	470.82	485.65	212.39	219.08	2,301
Garfield	227	815.77	818.58	197.00	197.68	940	919.14	948.09	311.31	321.11	933
Grand	562	397.76	399.13	152.07	152.59	1,470	465.43	480.10	162.77	167.90	1,444
Granite	12,802	382.19	383.51	70.86	71.11	69,048	476.96	491.99	72.76	75.05	69,091
Iron	3,266	379.06	380.36	150.42	150.94	8,230	380.35	392.34	167.44	172.72	8,600
Jordan	20,748	372.90	340.43	100.00	91.29	77,369	511.11	527.22	96.59	99.63	78,909
Juab	465	497.84	499.56	116.21	116.61	1,992	491.16	506.64	111.63	115.15	2,002
Kane	534	528.39	530.21	236.31	237.13	1,194	279.49	288.29	252.45	260.40	1,168
Millard	1,503	582.52	584.52	296.59	297.61	2,952	541.00	558.05	287.42	296.48	2,942
Morgan	1,164	368.34	356.49	211.31	204.51	2,029	392.22	404.58	197.59	203.82	2,122
Nebo	8,276	419.61	421.06	140.36	140.84	24,742	374.34	386.13	112.05	115.58	25,775
North Sanpet	1,156	477.13	478.77	237.64	238.46	2,321	471.07	485.91	246.13	253.88	2,335
North Summi	585	393.32	394.67	234.31	235.11	982	541.02	558.07	259.16	267.33	977
Park City	1,378	473.63	475.26	149.45	149.97	4,367	456.09	470.46	145.53	150.12	4,491
Piute	338	583.70	585.71	653.28	655.53	302	654.59	675.22	747.76	771.33	274
Rich	336	580.16	582.16	468.59	470.21	416	513.02	529.19	498.84	514.56	398
San Juan	1,604	867.06	870.05	478.25	479.90	2,908	946.49	976.31	528.81	545.47	2,819
Sevier	2,232	308.99	310.05	160.84	161.39	4,288	317.79	327.81	165.88	171.11	4,324
South Sanpet	1,372	359.40	360.64	178.40	179.01	2,764	347.10	358.04	174.48	179.97	2,809
South Summi	620	418.99	420.43	193.28	193.95	1,344	414.23	427.29	198.80	205.06	1,369
Tintic	38	2,037.64	2,044.68	282.59	283.57	274	2,558.63	2,639.27	276.11	284.81	278
Tooele	2,642	484.15	485.81	108.46	108.84	11,793	475.39	490.36	116.49	120.16	12,524
Uintah	4,171	367.85	369.12	277.00	277.96	5,539	377.90	389.81	275.81	284.50	5,571
Wasatch	2,415	269.68	270.61	151.35	151.88	4,303	295.01	304.31	158.42	163.41	4,434
Washington	11,568	266.74	267.66	133.06	133.52	23,189	262.21	270.47	123.84	127.74	24,345
Wayne	555	384.70	386.03	415.39	416.82	514	508.97	525.01	370.79	382.47	512
Weber	11,210	276.65	277.61	107.78	108.15	28,774	313.99	323.88	113.88	117.47	29,193
Salt Lake City	4,134	574.93	576.91	100.17	100.51	23,728	500.39	516.16	104.89	108.19	23,381
Ogden	1,874	449.16	450.70	67.11	67.34	12,542	406.40	419.20	62.02	63.98	12,679
Provo	4,843	266.82	267.74	97.36	97.69	13,273	314.04	323.93	98.29	101.39	13,195
Logan	2,136	327.19	328.32	121.82	122.24	5,737	335.86	346.44	119.53	123.29	5,676
Murray	1,249	274.75	275.70	53.05	53.23	6,469	289.86	298.99	55.86	57.62	6,445
Total	154,424	$372.69	$369.16	$115.46	$114.36	498,484	$397.41	$409.93	$115.82	$119.47	505,813
Districts Below Ave.		15	16	11	11		17	17	12	12	