

# Transportation Allowable Expenditures for 2020-2021 and 2021-2022

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Michigan Department of Education  
Office of Special Education

## Transportation Allowable Expenditures for 2020-2021 and 2021-2022

The following is a list of items approved to be included as direct cost on the SE-4094 Transportation Expenditure Report. A district must have prior written approval from the Office of Special Education, Michigan Department of Education, to charge costs not included on this list. **Services purchased from another Michigan public school district or intermediate school district are not eligible to be included in this report.**

### Function Code 271 – Transportation

#### Object Code – 1000 - Salaries

Object Code	Salaries
1160	Supervisor – salary paid for performing duties as a supervisor, not to include the salary of the superintendent acting as supervisor or transportation
1170	Program/Department Direction
1610	Bus driver

#### Object Code – 1000 – Support Salaries

Object Code	Support Salaries
1550	Mechanic (other operation/service) – involved in working on and maintaining vehicles involved in transporting pupils to and from school and school related events
1620	Secretary, clerical, dispatcher
1630	Aides - bus attendants on vehicles transporting pupils to and from school, not to include bus loading aides
1640	Custodial/Maintenance as garage employees
1660	Security guard as garage employees
1670	Garage employees
1860	Substitute bus driver, secretary, mechanic

#### Object Code – 2000- Employee Benefits

Note: All other 2000 series are not eligible

Object Code	Employee Benefits
2100	Insurance; to include individual life, disability, health, dental, vision, etc.
2410	Physicals for bus driver (if district reimburses employee)

Object Code	Employee Benefits
2800	Retirement, social security, Medicaid and other employee benefits in this 2800 series
2920	Cash Payments in lieu of benefits in the 2100 series

### Object Code – 3000-4000 – Purchased Services

Purchased Services – Vehicle Related Costs (a written agreement or contract should be in effect between the district and vendor for the provision of all purchased services.) **Do not include services purchased from another Michigan public school district.**

Object Code	Purchased Services
3190	Contracted mechanic or garage employee (Line 20)
3190	Physicals for bus drivers (if district pays the doctor directly)
3310	Common Carrier (contract carrier) – amount paid to an organization offering its services to the general public to provide motor vehicle transportation of pupils for compensation over irregular routes. Include payments to public transit agencies (authorities), private third-party vendors or taxicab companies for pupil transportation services. When the vehicles used are “non-black and yellow”, use line 14. Costs for black and yellow vehicles are reported on line 15.
3320	Paid to Pupils – payments to a pupil providing his or her own transportation to and from an instructional program site. Also includes the costs of passes for pupils to ride public transit buses. Do not include payments to and from a school related event.
3330	Private Auto – payment to an individual, other than a pupil, to provide pupil transportation services to and from an instructional site. Do not include payments to or from a school related event.
3930	Fleet Insurance – amount paid for pupil transportation fleet insurance for vehicles used to transport pupils to school and school related events. Prorate premiums for vehicles not used exclusively by the transportation department. Report insurance for eligible vehicles as listed on the SE-4107 School Bus Inventory.
4130	Vehicle Maintenance and Repair – cost of maintenance and repair of pupil transportation vehicles at a private garage or body shop. Also includes bus lettering by a contractor.
4220	Equipment Leasing – leasing of two-way radios used in pupil transportation vehicles, bus garage alarm system, Xerox copier (prorated for transportation costs).
4230	Rental of Buses – not to include maintenance, repairs, gasoline, oil, insurances, etc. All contracted black and yellow buses must be listed on the SE-4107 School Bus Inventory to be eligible to report costs.

## Object Code – 3000-4000 Non-Vehicle Related Costs

Non-Vehicle Related Costs (a written agreement or contracts should be in effect between the district and vendor for the provision of all purchased services.) **Do not include services purchased from another Michigan public school district.** (Services purchased from another Michigan public school district are recorded under object code 8220 and are not reimbursed.)

Object Code	Non-Vehicle Related Costs
3130	Aides – Non-employee bus attendants on vehicles transporting pupils to and from school, <b>not</b> to include bus loading aides (Line 11)
3130	Bus drivers (Line 11)
3160	Data Processing – Non-employee costs for routing approved by the ISD (Line 12)
3190	Contracted secretarial, clerical or dispatcher (Line 11)
3210	Local Travel – mileage costs for supervisors, mechanics, drivers and clericals in performance of their duties or for instructional purposes (Line 8)
3220	Workshops/Conferences – in-service training or conferences to assist staff in performing duties more efficiently (i.e.; MAPT or NAPT conferences). Also includes meals, tuition for training programs, and meals of bus drivers while on field trips. (Line 8)
3410	Telephone – amount paid exclusively for the pupil transportation department’s telephone services. Do not prorate the district’s total telephone costs to this line. (Line 9)
3430	Postage – amount paid for the pupil transportation department’s postage (Line 9)
3450	Software and license for routing (Line 12)
3510	Advertising – recruitment advertisements for the pupil transportation staff (Line 12)
3610	Maps – printing, binding and computer generated (Line 12)
3830	Water/Sewage – amount paid exclusively for the transportation department’s water and sewage costs. Costs must be based on direct billing. Do not prorate the district’s total water/sewage costs to this line. Costs may be prorated between special education and regular education based on ridership. (Line 10)
3840	Waste/Trash Disposal – amount paid exclusively for the transportation department’s waste and trash disposal. Costs must be based on direct billing. Do not prorate the district’s total waste and trash disposal costs to this line. Costs may be prorated between special education and regular education based on ridership. (Line 10)
3890	Electricity – amount paid exclusively for the transportation department’s electricity. Costs must be based on direct billing. Costs may be prorated between special education and regular education based on ridership. Do not prorate the district’s total electricity costs to this line. (Line 10)

<b>Object Code</b>	<b>Non-Vehicle Related Costs</b>
4110	Building Repairs – include repairs to the garage and to the bus parking lots. Do not include improvements or additions to the garage buildings or parking lots. (Line 12)
4110	Other purchased services to include snow plowing of the bus parking lot, wash and cleaning of buses by private contractors and pest control for garage or buses (Line 12)
4120	Equipment Repairs – include repairs for gas pumps, water pumps, the servicing of time clocks, furnace repair or replace the garage door (Line 12)
4290	Rental of in-service films (Line 12)
4910	Laundry charges for mechanic uniforms, shop towels (Line 12)

### **Object Code - 5000 – Supplies/Materials**

<b>Object Code</b>	<b>Supplies/Materials</b>
5500	Heating Fuel – amount paid exclusively for the transportation department’s heating fuel. Costs must be based on direct billing. Do not prorate the district’s total heating costs to this line. Costs may be prorated between special education and regular education based on ridership. (Line 10)
5710	Gasoline/Oil/Grease – used only for pupil transportation fleet vehicles (Line 22/23)
5720	Tires/Tubes/Batteries – expenditures in the maintenance of only transportation fleet vehicles (Line 24)
5730	Vehicle Repair Parts – parts used in the maintenance of only pupil transportation vehicles (Line 25)
5790	Other supplies – such as anti-freeze, deicers, cleaning materials for buses, custodial supplies, electrical cords, fire extinguishers, first aid supplies, repair parts for garage equipment, signal flags, small tools, etc. (Line 25)
5910	Office Supplies – used only to support the operation of the pupil transportation office functions (Line 26)

### **Object Code - 7000 – Other Expense**

<b>Object Code</b>	<b>Other Expenses</b>
7410	Expenditures to include tickets for ferries, toll road fees, driver’s licenses, license fees to operate two-way radios, gasoline credit card fees, exam fee, bus driver awards, driver safety programs. (Line 28) <i>(Note: bus driver exam fees can also be reported under object code 3110 as a purchased service)</i>