

Tracking the True Costs of Transportation

CASTO Manager's Forum
 Lake Tahoe
 October 7, 2008

	A	B	C	D	E	F	G	H
1			Transportation Department Budget Analysis					
2				2006-07 School Year				
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6	Many factors were used to apportion transportation expenses to Regular Ed/Special Ed/White Fleet							
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8	Route Split 57/65	=	Accounts apportioned by the number of regular ed and special ed routes					
9	Bus Mileage %	=	Accounts apportioned by the number of regular ed and special ed miles					
10	Work Orders all 3	=	Accounts apportioned by the number of work orders in each area					
11	Reg Ed Only	=	Accounts that are obviously all regular ed					
12	Spec Ed Only	=	Accounts that are obviously all special ed					
13	White Fleet Only	=	Accounts that are obviously all white fleet					
14	SpecEd/White	=	Accounts apportioned by special ed + white fleet					
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16			Account Type		Reg Ed	Spec Ed	White Fleet	
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18	This area shows the percentages used to expense each account based on the area being supported. The percentages form a look-up table that is referenced when each account is labelled with one of the account type titles.			In House Labor	Work Orders all 3	45.0	46.2	8.8
19			Bus Repair Parts		Work Orders Reg/Sp	49.3	50.7	0.0
20			Consumables Bus Only		Bus Mileage %	38.1	61.9	0.0
21			Consumables Non Bus		White Fleet Only	0.0	0.0	100.0
22			Contract Bus Only		Outside Bus Work Order %	44.0	56.0	0.0
23			Contract Non-Bus		White Fleet Contract	0.0	0.0	100.0
24			Reg Ed Only		Reg Ed Only	100.0	0.0	0.0
25			Special Ed Only		Spec Ed Only	0.0	100.0	0.0
26			Route Split 57/65		Route Split 57/65	46.7	53.3	0.0
27			Mileage Dependent		Mileage All 3	34.0	47.4	18.6
28			Mileage Left		Spec Ed/White Fleet Mileage	0.0	72.0	28.0
29			Mileage Totals					
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31	Reg Ed Miles		741,488					
32	Special Ed Miles		1,205,280	0.72				
33	Comm. Service Miles		855					
34	Field Trip Miles		123,585					
35	White Fleet Miles		474,089	1,679,369				
36	Total Miles		2,545,297					

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40	Account Code	Account Name	Type Account	Yearly Expenditure	Reg Ed	Spec Ed	White Fleet
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42		06-00-7230-000-0000-3600- Transportation General Accts					
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44	2200-043	Maintenance Overtime	Work Orders all 3	\$1,156	\$520	\$534	\$102
45	2200-070	Mech/Serv Worker, Monthly	Work Orders all 3	\$558,827	\$251,472	\$258,178	\$49,177
46	2200-072	Mech, SvcPerson, Sub	Work Orders all 3	\$56	\$25	\$26	\$5
47	2200-073	Mech/Serv Worker, OT	Work Orders all 3	\$17,909	\$8,059	\$8,274	\$1,576
48	2200-074	Mech, Hrlly	Work Orders all 3	\$1,457	\$656	\$673	\$128
49	2200-110	Bus Driver, Reg Assign (Reg Ed)	Reg Ed Only	\$1,266,805	\$1,266,805	\$0	\$0
50	2200-112	Bus Driver, Sub	Route Split 57/65	\$250,272	\$116,877	\$133,395	\$0
51	2200-113	Bus Driver, OT (we assume 90% is for Field Trips)	Reg Ed Only	\$120,718	\$108,646	\$12,072	\$0
52	2200-114	Bus Driver, Extra Time (90% for Field Trips)	Reg Ed Only	\$187,971	\$169,174	\$18,797	\$0
53	2200-130	Driver Instructors, Hrlly	Route Split 57/65	\$55,823	\$26,069	\$29,754	\$0
54	2200-132	Driver Instructors, Monthly	Route Split 57/65	\$138,109	\$64,497	\$73,612	\$0
55	2200-140	Service Attendant, Monthly	Work Orders all 3	\$73,100	\$32,895	\$33,772	\$6,433
56	2200-143	Service Attendant, OT	Work Orders all 3	\$7,121	\$3,204	\$3,290	\$627
57	2300-020	Director/Asst Director	Mileage All 3	\$227,618	\$77,390	\$107,891	\$42,337
58	2300-030	Supervisors (T-RgEd,B-SpEd,P/3,Cat/2)	Actual Costs by Area	\$284,781	\$119,796	\$121,884	\$24,144
59	2300-033	Supervisors, OT	Spec Ed Only	\$4,998	\$0	\$4,998	\$0
60	2400-013	Clerk, OT (SpecEd)	Spec Ed Only	\$34,724	\$0	\$34,724	\$0
61	2400-130	Admin Assistant II-CSEA	Work Orders all 3	\$48,292	\$21,731	\$22,311	\$4,250
62	2400-260	Office Specialist	Work Orders all 3	\$36,960	\$16,632	\$17,076	\$3,252
63	2400-770	Transportation Asst/Scheduler	Route Split 57/65	\$140,340	\$65,539	\$74,801	\$0
64	3212-000	PERS, Classified Position	Reg Ed Only	\$283,564	\$283,564	\$0	\$0
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68	3222-000	Employer Pd Membership Cont	Reg Ed Only	\$14,542	\$14,542	\$0	\$0
69	3312-000	OASDI, Classified Positions	Reg Ed Only	\$199,547	\$199,547	\$0	\$0
70	3322-000	Medicare, Classified Positions	Reg Ed Only	\$30,533	\$30,533	\$0	\$0
71	3332-000	Alternate Retire System	Reg Ed Only	\$7,276	\$7,276	\$0	\$0
72	3402-000	Health & Welfare Benefits	Reg Ed Only	\$329,450	\$329,450	\$0	\$0
73	3502-000	Unemployment Insurance, Classified	Reg Ed Only	\$1,778	\$1,778	\$0	\$0
74	3602-000	Workers Comp Insurance	Reg Ed Only	\$71,290	\$71,290	\$0	\$0
75	3702-000	Retiree Benefits, Classified	Reg Ed Only	\$0	\$0	\$0	\$0
76	3802-000	PERS Reduction, Classified	Reg Ed Only	\$121,043	\$121,043	\$0	\$0

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f_x =VLOOKUP(C47,\$D\$18:\$G\$27,2,FALSE)*D47/100

Total Expenses	Reg Ed	Spec Ed	White Fleet
\$9,150,906	\$4,132,134	\$4,655,229	\$363,543

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\$9,150,906	\$4,132,134	\$4,655,229	\$363,543

\$4,132,134	Cost of Reg Ed Transportation	
\$1,669,071	Parent Revenue	
\$1,527,927	State Funding	
\$935,136	Reg Ed Encroachment	