

Governor's CORONAVIRUS Relief Fund – District Pupil Transportation

(Overview)

- The Montana State Governor has provided \$10 million of Federal Coronavirus Relief Funds to pay for additional pupil transportation expenses that can be attributed to COVID 19 (COVID hereafter).
- Restrictions on these Federal Funds require that only COVID expenditures from the beginning of SY2020-2021 through December 30 may be claimed on this financial assistance.
- Accordingly, The COVID portion of the district budget from the beginning of SY2020-2021 through December 30 for on-schedule and over-schedule is budgeted in the Transportation Fund along with the “regular” and spring COVID budget.

Governor's CORONAVIRUS Relief Fund – District Pupil Transportation

(Overview) The governor's office pays:

- Local Property Tax offset is paid directly to the district's transportation fund from the governor's office based on district budget reporting in MAEFAIRS & data reported to the governor's office.
- County the district budget process increases the levy request to the county, however the governor's office distributes an equal amount to the county to account for the increase based on data reported to the governor's office.
- The State portion will be distributed directly to schools from the governor's office with an equal state transportation distribution payment reduction from the OPI in the March and/or June state transportation payment.

Initial recognitions:

- Recognize that county transportation committee hearings have occurred on or before the 4th Monday in July in accordance with 10.7.101, ARM.
- Recognize that the last day to adopt school budgets is August 25th as per 20-9-131, MCA.
- Districts may want to refer to the OPI transportation budgeting spreadsheet located at: [Transportation Budgeting Spreadsheet](#) for aid in determining on-schedule transportation budgets.

Governor's CORONAVIRUS Relief Fund – District Pupil Transportation

From the Governor's Office

- By August 24th the district contact who submitted the original CRF application to the Governor will receive a notice and a link that a Submittable application will be open to collect the data for approximately 45% of the incremental COVID related transportation expenses of getting students to and from school safely.
- The applications will be due by September 1.
- Only districts who answered “Yes” to the question, “Will you have a transportation request when transportation funds become available?” on the CRF application will received this information.

Governor's CORONAVIRUS Relief Fund – District Pupil Transportation

From the Governor's Office

- The funding is for additional transportation costs of getting students to and from school safely following CDC and social distancing guidelines through December 30, 2020.
- The application will ask for Fall COVID related state on schedule costs, county on schedule costs and local over schedule costs for COVID related incremental transportation expenses for getting students to and from school.

Governor's CORONAVIRUS Relief Fund – District Pupil Transportation

From the Governor's Office

- The district will receive payment for the state and local portion of these calculations and CRF funds will also be used to pay the county portion of On Schedule costs for this period.
- The intent is that these funds will relieve tax increases related to transportation expenses for additional transportation costs of getting students to and from school following CDC and social distancing guidelines to keep our students safe.

Governor's CORONAVIRUS Relief Fund – District Pupil Transportation

From the Governor's Office

- In January, along with reporting other CRF expenditures, districts will report that this transportation funding was used for COVID related transportation costs. It will be up to the district to maintain documentation of the calculations used to request the funding and route claims documentation to verify the routes occurred.
- Each district application will ask for verification that this funding will be used only for COVID related transportation expenses incurred by 12/30/2020.

Governor's CORONAVIRUS Relief Fund – District Pupil Transportation

From the Governor's Office

ALLOWABLE EXPENDITURES

- **TRANSPORTATION OF STUDENTS TO AND FROM SCHOOL.**

Brief Background – Transportation Fund

- Districts with transportation programs are required to budget for these costs in a special revenue fund termed the Transportation Fund, authorized by 20-10-143, MCA.
- There are two parts to this fund, the “schedule”, often referred to as the “on-schedule”. This portion of the budget is funded equally through state and county funds.
 - Funded by:
 - STATE - state general fund appropriation,
 - COUNTY - county levy, fund balance reappropriated (FBR) & Non-Levy revenue (NLR)
- The second portion is referred to as the “over-schedule” and is to supplement additional costs for transportation related expenditures.
 - This portion of the budget is funded with local levies, FBR & NLR.

District Budget Process

Step 1. Determine a non-COVID transportation budget for FY2021	\$100,000
---	-----------

Step 2. Determine a COVID transportation budget for FY2021	\$20,000
---	----------

The following is one method for determining the COVID transportation budget.

After calculating the initial non-COVID budget record the amount of need for:
State aid, County aid and Local Property Tax.

Then create a copy of this budget and add the necessary increases for COVID related activity in the transportation budget. Again, record the amount of need for:
State aid, County aid and Local Property Tax.

This increase over the initial budget represents the COVID budget.

District Budget Process

Step 1. Determine a non-COVID transportation budget for FY2021 \$100,000

Step 2. Determine a COVID transportation budget for FY2021 \$20,000

Step 3a. COVID budget first day of school to December 30
\$9,000
Assure that this amount is split out for the following:

State	1,260
County	1,260
Over-Sched Levy	6,480

Step 3b. COVID budget for Jan 1 to the end of the SY
\$11,000

Report to the Governor's office these three numbers on or before August 31.

Districts MUST anticipate this amount as NLR in the district transportation fund before budget submission to the OPI.

District Budget Process

Step 1. Determine a non-COVID transportation budget for FY2021 \$100,000

Step 2. Determine a COVID transportation budget for FY2021 \$20,000

Step 3a. COVID budget first day of school to December 30
\$9,000

Assure that this amount is split out for the following:

State	1,260
County	1,260
Over-Sched Levy	6,480

Step 3b. COVID budget for Jan 1 to the end of the SY
\$11,000

Step 4. Add items....

Step 1. + Step 2. together to determine the total district budget to enter in the MAEFAIRS system.

Assure the item in green is estimated as NLR in the reported budget to OPI

In MAEFAIRS

Budget

Fiscal Year: 2021 ▾ LE: Arlee Elem - 0474 ▾ Fund Code: 10 - Transportation Fund ▾

Budget & Reserves On-Schedule Revenues Summary Print Budget Report Print Validation Report Fun

Fund Balance: 0.00

Add A New Budget Record

Budget Code:

- 0001 - Adopted Budget
- 0003 - Add To Fund Balance
- 0961 - Operating Reserve

Amount:

Save

Cancel

Delete

Budget:

There are no budgets entered for the selected LE.

Reserves:

There are no reserves records entered for the selected LE.

Fund Balance For Budget	0.00
Less Operating Reserves	0.00
Unreserved Fund Balance Reappropriated	0.00

Enter the district's full transportation budget
(Include the total of "regular" and COVID budget)

The maximum operating reserves allowed is 0.00.

If you have any questions about the budget, contact Paul Taylor at (406) 444-1257 or ptaylor2@mt.gov.

In MAEFAIRS

Budget

Fiscal Year: 2021 ▾ LE: Arlee Elem - 0474 ▾ Fund Code: 10 - Transportation Fund ▾

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund](#)

Fund Balance: 0.00

[Add A New Budget Record](#)

Budget Code:

0005 - On-Schedule
0006 - Contingency

Amount:

[Save](#)

[Cancel](#)

[Delete](#)

Excess:

There are no schedule records entered for the selected LE.

The maximum transportation contingency allowed is 0.00.
If you have any questions about the budget, contact Paul Taylor at

Enter the district's full On-Schedule
(Include the total of "regular" and COVID budget)

In MAEFAIRS

Budget

Fiscal Year: LE: Fund Code:

[Fun](#)

Fund Balance: 0.00

Budget Code:

Amount:

Other Revenue

- 1123 Coal Gross Proceeds
- 1410 Individual Transportation Fees
- 1420 Transportation Fees from Other School Districts Within State
- 1430 Transportation Fees from Other School Districts Outside State
- 1440 Other Transportation Fees
- 1510 Interest Earnings
- 1900 Other Revenue from Local Sources
- 3117 State - Tuition for State Placement
- 3302 State - Payment in Lieu of Taxes - FWP
- 3460 Montana Oil and Gas Tax
- 7710 CARES - Governor's Coronavirus Relief Fund Transportation**
- 9100 Other Revenue
- 9710 Residual Equity Transfers In

1110 District Tax Levy	15,000.00	Yes
------------------------	-----------	-----

Enter the amount of Governor's Local support (Fall COVID Over-Schedule Levy Amount) on the revenues tab in the transportation budget under 7710 CARES – Governor's Relief Fund Transportation.

This is a requirement to assure governor's supporting funds for the Fall COVID Over-Schedule Levy Amounts

Revenue

Step 1. Determine a non-COVID transportation budget for FY2021 \$100,000

Step 2. Determine a COVID transportation budget for FY2021 \$20,000

Step 3a. COVID budget first day of school to December 30
\$9,000
Assure that this amount is split out for the following:

State	1,260
County	1,260
Over-Sched Levy	6,480

Step 3b. COVID budget for Jan 1 to the end of the SY
\$11,000

The governor's office will pay this amount directly to schools. A list of the distributed amounts will be sent to the OPI. The OPI will then reduce these amount on the state TRAN 1 and/or TRAN 2 claims.

Revenue

Step 1. Determine a non-COVID transportation budget for FY2021 \$100,000

Step 2. Determine a COVID transportation budget for FY2021 \$20,000

Step 3a. COVID budget first day of school to December 30
\$9,000
Assure that this amount is split out for the following:

State	1,260
County	1,260
Over-Sched Levy	6,480

Step 3b. COVID budget for Jan 1 to the end of the SY
\$11,000

This reported amount to the governor will be totaled by county and these amounts will then be sent to the counties before county transportation levies are determined. Counties are to consider these funds first before assessing county levies.

Revenue

Step 1. Determine a non-COVID transportation budget for FY2021 \$100,000

Step 2. Determine a COVID transportation budget for FY2021 \$20,000

Step 3a. COVID budget first day of school to December 31
\$9,000
Assure that this amount is split out for the following:

State	1,260
County	1,260
Over-Sched Levy	6,480

Step 3b. COVID budget for Jan 1 to the end of the SY
\$11,000

This reported amount to the governor will be distributed to the district after verification with the OPI that the amount was estimated as NLR in the district transportation budget for FY2021. Districts are to receipt these funds to the district transportation fund in FY2021.

Governor's Coronavirus Relief Fund Transportation

Accounting Guidance may be located at:

[Governor's CRF Transportation Guidance](#)

Revenues received under the Governor's Coronavirus Relief Fund District Transportation distributions should be accounted for as follows:

Deposited into the Transportation Fund (10)
Revenue Source Code 7710

Expenditures should include Program Code 771

Governor's CORONAVIRUS Relief Fund – District Pupil Transportation

If you have questions related to the CRF funds, please contact:

Nancy Hall (OBPP) nhall@mt.gov 406-444-4899

Paul Taylor (OPI) ptaylor2@mt.gov 406-444-1257