

**Public Comment Received During the 60-day Comment Period
and NCES Response
October 2018**

Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2018-2020

ED-2018-ICCD-0084-0001

Comments on FR Doc # 2018-17523

Submitter Information

Name: Anonymous

Category: State education agency

Document: ED-2018-ICCD-0084-0007

Comment

For most school districts In Connecticut, the finances of the food service operations are managed independently from the districts other operations. Food services in some districts are actually operated by other districts, and the district being served does not have expenditure data available. We therefore do not require school districts to report food service expenditures other than those from local tax dollars used to cover a deficit in their food services operation. To avoid inconsistent reporting within the state, Connecticut will not be able to report food service expenditures on the SLFS for any districts.

RESPONSE:

The initial purpose of the pilot School-Level Finance Survey (SLFS) was to see if the personnel and non-personnel finance data could be efficiently and effectively collected at the school level. The pilot SLFS collected data for FY 14 and FY 15. In January, 2017, the SLFS became full-scale data collection-approved by OMB to collect data on a volunteer basis for up to 51 SEAs, commencing with FY 16 data. For both the pilot and full-scale SLFS, while it is preferable that states report for as many of the variables as possible, it is understood that some states may not have school-level financial data available for certain current expenditure functions, including food services. SEAS can participate in the SLFS regardless of whether they can produce data for all variables and/or all schools. In other words, if an SEA cannot produce data for a few variables, this does not prevent their participation in the SLFS.

In order to make the data collected through SLFS directly analogous to the ESSA expenditures per pupil provision, beginning with data for FY18, SLFS will expand its collection to include food services (function 3100), in conjunction with a set of other new variables. Past feedback received from state respondents on the SLFS has indicated that certain expenditures are only tracked at the district level and are not able to be

prorated or imputed to the school level by the state. The inability to provide financial amounts for certain variables on the SLFS would in no way preclude or discourage participation of a state in the survey. States are asked only to provide amounts for variables that are able to be reported at the school level based on the states' own financial accounting systems.

In the alternative, it is possible that in some circumstances a suitable method of imputing missing financial amounts can be mutually agreed upon between a state respondent and survey analysts at the National Center for Education Statistics (NCES) and the U.S. Census Bureau and, in fact, for a number of years, NCES and the Census Bureau have imputed missing food services expenditures for the Connecticut State Department of Education's (CSDE) annual National Education Financial Survey (NPEFS) and the School District Finance Survey (F-33) reporting.

For the state-level NPEFS survey, the Office of Finance and Internal Operations of the CSDE calculates and reports a state-level food services expenditure amount. Object-level food services expenditures (e.g., food services operation expenditures for salaries, employee benefits, purchased services, supplies, and property) are then imputed separately based on the prior year ratios of each object-level expenditure to prior year total food services expenditures.

For the local education level (LEA) F-33 survey, the Census Bureau receives supplemental food services expenditure data from CSDE's Child Nutrition staff on an annual basis and calculates a "total" food services expenditure amount for each LEA in Connecticut. Salaries and employee benefits for food services are then imputed on the F-33 survey for each LEA based on the current year ratios of food services salaries and employee benefits expenditures to current year total food services expenditures reported by Connecticut on the NPEFS survey.

As with the NPEFS and F-33 estimations, NCES and the Census Bureau can work with the CSDE to determine a reasonable methodology for imputing food services expenditures down to the school level for the SLFS.

Thank you again for your comment and please do not hesitate to contact us with questions or for help.

Sincerely,

Stephen Q. Cornman
Project Director
National Public Education Financial Survey (NPEFS)
School District Finance Survey (F-33)
School-Level Finance Survey (SLFS)
National Center for Education Statistics (NCES)
U.S. Department of Education

Submitter Information

Submitter's Representative: Maria Battista, Association Director

Organization: National School Transportation Association

Document: ED-2018-ICCD-0084-0008

Comment



National School Transportation Association

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October 15, 2018

Director, Information Collection Clearance Division
U.S. Department of Education,
550 12th Street SW, PCP, Room 9086,
Washington, DC 20202-0023

RE: Docket Number: ED-2018-ICCD-0084
Notice of Revision to Existing Information Request
Collection: Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2018-2020
OMB Control Number: 1850-0930
Written Comment from the National School Transportation Association to the National Center for Education Statistics, Department of Education

To Whom It May Concern:

The National School Transportation Association (NSTA) is pleased to offer comments to the notice of revision of existing information request to the National Center for Education Statistics (NCES) related to the desire of NCES to require state education agencies (SEAs) to report, beginning with fiscal year 2018, total *current* expenditures at the school level in the same manner as for the district level on the School District Finance Survey (F-33).¹

NSTA is the voice for private school bus contractors for over 50 years. NSTA was formed in 1964 as a membership organization for school bus contract-operators engaged primarily in transporting students to and from school and school-related activities. Members range from small family businesses serving one school district, to large corporations operating tens of thousands of buses across multiple states — all committed to the safe, efficient and economical transport of our nation's children and future leaders.

NSTA is supportive of NCES's notice to have the School-Level Finance Survey (SLFS) data collection to expand the F-33 to include finance variables. Specifically, NSTA supports NECS's desire to have the collected data on the F-33 to be analogous to the *current* Every Student Succeeds Act (ESSA)² expenditures per pupil provision. Such finance variables as proposed by NCES includes student transportation (support services, student transportation (function 2700)), under the Elementary-Secondary Education Instructional Programs (PreK-12).

Under the ESEA, current expenditures is defined as:

¹ This notice was published on August 15, 2018, in Volume 83, Number 158, of the Federal Register, pages 40502- 40503.

² P.L. 114-95 (December 10, 2015), as amended, 20 U.S.C. § 6301, et. seq. The ESSA amended the Elementary and Secondary Education Act of 1965 (ESEA).

§ 8101. Definitions

Except as otherwise provided, in this Act:

(12) Current expenditures

The term “current expenditures” means expenditures for free public education—

- (A) including expenditures for administration, instruction, attendance and health services, *pupil transportation services*, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities; but
- (B) not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds received under title I.

20 U.S.C. § 7801(12)(emphasis added).

Therefore, NSTA is very supportive of NCES wanting to align their survey to include finance variables at the school level, including student transportation costs, to be analogous to how current expenditures are defined under ESEA. Such a result would also help SEAs when they are providing their per-pupil expenditures of Federal, State and local funds under section 1111(h)(1)(c)(x) of the ESEA, 20 U.S.C. § 6301(h)(1)(C)(x). Hence, the inclusion of the additional finance variables in the F-33 would better reflect total current expenditures for each school.

Additionally, the NSTA offers additional comment related to student transportation. NSTA has developed a cost-analysis tool to help school districts and contractors to more accurately determine their transportation costs. Attached is that tool, which is bipartisan and helps school districts determine how to best pay for school transportation to ensure that most of the educational dollars stay in the classroom for instructional purposes. If the cost-analysis tool was made available to school districts to determine their student transportation costs, then school districts would be better equipped to provide more accurate expenditure data related to function 2700, student transportation, on the F-33.

Specifically, the attached cost-analysis tool is broken into twelve sections to help school districts be aware of true costs of school transportation. The various sections of the cost-analysis tool make it easier for school districts to see actual costs of transporting a child to and from school, including facility costs, insurance costs, and similar expenses, which may be a part of other district budget categories.

We appreciate the opportunity to offer comments on the NCES Notice, Docket No. ED–2018–ICCD–0084, and look forward to continuing to work with NCES and the U.S. Department of Education on this matter. If further clarification is required, please do not hesitate to contact me at 703-684-3200, ext. 702 or by e-mail at mbattista@yellowbuses.org.

Very respectfully,



Maria Battista, J.D., Ed.D.
Association Director
National School Transportation Association



NATIONAL SCHOOL TRANSPORTATION ASSOCIATION

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COST ANALYSIS

SCHOOL TRANSPORTATION

This analysis was designed as a tool to assist school district officials in determining the actual annual cost of operation of their transportation fleet, in order to provide accurate figures for comparison to outsourced transportation services. Because of varying state regulations and regional practices, some districts may have costs not represented below; be sure to figure those costs in as well. Also remember to deduct from the line items any costs that would remain under contracted service. (For example, if you would continue to employ a mechanic to work on vehicles not used for student transportation, deduct that person's pay and benefits from the appropriate lines.) Use figures for the most recent complete school or fiscal year.

PART 1: SALARIES AND WAGES

Supervisors ³	\$_____
Substitute/Temporary Supervisors ⁴	\$_____
Supervisor vacations, sick/personal time, etc.	\$_____
Full time drivers	\$_____
Part time drivers	\$_____
Substitute drivers	\$_____
Drivers' vacations, sick/personal time, etc.	\$_____
Drivers' overtime	\$_____
Wages for field trips, athletics, late runs	\$_____
Full time driver assistants/monitors/aides	\$_____
Part time driver assistants/monitors/aides	\$_____
Substitute driver assistants/monitors/aides	\$_____
Driver assistants' vacation, sick/personal time, etc	\$_____
Driver assistants' overtime	\$_____
Full time mechanics ⁵	\$_____
Part time mechanics	\$_____
Mechanics' vacation, sick/personal time, etc.	\$_____
Mechanics' overtime	\$_____
Mechanics' pay for driving activity trips, covering routes, etc.	\$_____
WAGES TOTAL	\$_____

³ All employees other than drivers, driver aides, and mechanics; include managers, dispatchers, trainers, etc.

⁴ Include supervisory help that may have been "borrowed" from other departments.

⁵ If part of the mechanics' time is spent on equipment not used for pupil transportation, deduct it from the total.

PART 2: BENEFITS

Supervisors' health plan	\$ _____
Supervisors' reimbursement for not taking health plan	\$ _____
Supervisors' disability insurance	\$ _____
Supervisors' dental insurance	\$ _____
Supervisors' long term care insurance	\$ _____
Supervisors' life insurance	\$ _____
Supervisors' retirement plan contributions	\$ _____
Supervisors' car allowance or other transportation provision	\$ _____
Other supervisor benefits	\$ _____
Drivers' health plan	\$ _____
Drivers' reimbursement for not taking health plan	\$ _____
Drivers' disability insurance	\$ _____
Drivers' dental insurance	\$ _____
Drivers' long term care insurance	\$ _____
Drivers' retirement plan contributions	\$ _____
Drivers'/assistants' uniform allowances or provision	\$ _____
Other driver benefits	\$ _____
Mechanics' health plan	\$ _____
Mechanics' reimbursement for not taking health plan	\$ _____
Mechanics' disability insurance	\$ _____
Mechanics' dental insurance	\$ _____
Mechanics' long term care insurance	\$ _____
Mechanics' retirement plan contributions	\$ _____
Mechanics' uniform allowances or provision	\$ _____
Mechanics' tool allowance	\$ _____
Other mechanics' benefits	\$ _____
All social security contributions	\$ _____
All workers' compensation contributions	\$ _____
All unemployment insurance costs	\$ _____

BENEFITS TOTAL⁶ \$ _____

⁶ District health and other benefit costs often continue long into retirement. While difficult to calculate, the gradual elimination of these ongoing costs through outsourcing must be figured in as well.

PART 3: TRAINING AND TESTING

Fingerprinting costs	\$ _____
Criminal background checks (state and federal)	\$ _____
Driving history checks	\$ _____
Sex offender register checks	\$ _____
Drug and alcohol testing	\$ _____
Physical examinations	\$ _____
Pre-service driver training	\$ _____
Trainee wages, if applicable	\$ _____
Test fees	\$ _____
License fees	\$ _____
In-service safety classes	\$ _____
Annual driver evaluations/road tests	\$ _____
Driver trainers' ongoing training and certifications	\$ _____
Mechanics' shop/classroom training	\$ _____
Mechanics' ongoing training and certifications	\$ _____
Supervisors' training, conferences, and certifications	\$ _____
TRAINING AND TESTING TOTAL	\$ _____

PART 4: FACILITIES

Garage/bus lot lease (or opportunity cost)	\$ _____
Garage equipment/tools	\$ _____
Fueling infrastructure	\$ _____
Bus lot security (e.g. cameras, electronic locks)	\$ _____
Environmental disposal, testing	\$ _____
Garage/shop utilities (including heating oil)	\$ _____
Diagnostic computer programs	\$ _____
Building/property/liability insurance for shop/yard	\$ _____
Repairs and upkeep for garage/bus lot	\$ _____
FACILITIES TOTAL	\$ _____

PART 5: VEHICLES

Vehicle purchases/leases	\$ _____
Vehicle depreciation	\$ _____
After-market equipment (e.g. radios, cameras)	\$ _____
Parts	\$ _____
Diesel fuel	\$ _____
Other fuels	\$ _____
Oil and lubricants	\$ _____
Antifreeze	\$ _____
Tires	\$ _____
Communications network (cell phones, radios)	\$ _____
GPS or other locator fees	\$ _____
Liability insurance	\$ _____
Contracted vehicle repairs/maintenance	\$ _____
VEHICLE EXPENSE TOTAL	\$ _____

PART 6: TRANSPORTATION OFFICE

Office equipment (e.g. copier, fax)	\$ _____
Office furniture	\$ _____
Office utilities (including heating oil)	\$ _____
Phone service	\$ _____
Internet service	\$ _____
Computer equipment/network	\$ _____
Routing software	\$ _____
Supplies	\$ _____
Postage and shipping Building/property/liability insurance for office	\$ _____
OFFICE TOTAL	\$ _____

PART 7: ADMINISTRATIVE COSTS

Prorate the time specific to transportation operations spent on each of the following line items.

Payroll processing	\$ _____
Purchasing	\$ _____
Accounts payable and receivable	\$ _____
Benefits administration	\$ _____
Labor relations and negotiations	\$ _____
Advertising (e.g. help wanted)	\$ _____
Legal support	\$ _____
Complaint resolution	\$ _____
Employee issues (e.g. discrimination, terminations)	\$ _____
Budget preparation	\$ _____
Board and State reporting	\$ _____
ADMINISTRATIVE TOTAL	\$ _____

PART 8: CALCULATION OF DISTRICT COSTS

Part 1: Wages total	\$ _____
Part 2: Benefits total	\$ _____
Part 3: Training and testing total	\$ _____
Part 4: Facilities total	\$ _____
Part 5: Vehicles total	\$ _____
Part 6: Transportation office total	\$ _____
Part 7: Administrative total	\$ _____

TOTAL EXPENSES \$ _____

Number of routes operated by fleet _____

Divide total expenses by number of routes to get

AVERAGE COST PER ROUTE FOR YEAR STUDIED \$ _____

PART 9: PROJECTION OF NEXT YEAR EXPENSES

Since the calculations above are based on previous year's expenses, these must be adjusted to project accurate costs for the coming year. The projection can be accomplished two ways: either recalculate all the line items to reflect projected increases for each, or increase the average actual cost per route based on historical data. Whichever option you use, be sure to take into account any unusual changes in line items, such as the recent atypical fuel increases, and any additional items, such as a new equipment mandate.

Following your adjustments,

AVERAGE PROJECTED COST PER ROUTE FOR UPCOMING YEAR \$ _____

PART 10: SERVICE CONSIDERATIONS

The cost of transportation is one measure of its value; service is the other. A transportation system that is unreliable—where breakdowns and late deliveries are increasingly frequent—or that results in dissatisfied parents who demand increasingly more of administrators' time to handle complaints does not serve the district well. While some of these service categories are difficult to measure, considering each of them will allow you to determine the level of service you are providing, and whether that level is getting better or worse over the past five years.

	<u>5 years ago</u>	<u>Current year</u>
Safety performance (accident rate)	_____	_____
On-time delivery (% on time)	_____	_____
Spare driver ratio	_____	_____
Driver shortage (% short)	_____	_____
Average age of fleet	_____	_____
Spare bus ratio	_____	_____
Inspection results (# defects)	_____	_____
On-road breakdowns (#)	_____	_____
Complaints (# reaching admin)	_____	_____
Customer response level	_____	_____
Flexibility	_____	_____

PART 11: CALCULATION OF OUTSOURCING COST

While administrators sometimes look at prices of contracted service in nearby districts to estimate the cost of outsourcing, this is usually not a reliable measure, as contracts can vary significantly in their specifications. More accurate figures will be obtained by soliciting bids or Requests for Proposals from contractors for your particular needs.

From bids or proposals,

Total cost of all large bus routes \$ _____

Total cost of all small bus or van routes \$ _____

Total cost of activity trips \$ _____

TOTAL COST OF OUTSOURCED SERVICE \$ _____

Number of **routes** to be operated by contractor _____

Divide total cost by number of routes to get

AVERAGE COST PER CONTRACTED ROUTE FOR UPCOMING YEAR \$ _____

To determine total projected savings from outsourced transportation, subtract the cost per route figure in Part 10 from the cost per route figure in Part 9, and multiply that figure by the number of routes (which should be the same in both Parts). That will give you the

TOTAL SAVINGS FROM OUTSOURCING FOR UPCOMING YEAR \$ _____

PART 12: CONTRACTOR SERVICE CONSIDERATIONS

Safety performance (accident rate) _____

On-time delivery (% on time) _____

Spare driver ratio _____

Driver shortage (% short) _____

Average age of fleet _____

Spare bus ratio _____

Inspection results (# defects) _____

On-road breakdowns (#) _____

Complaints (# reaching admin) _____

Customer response level _____

Flexibility _____

RESPONSE:

Dear Ms. Battista,

Thank you for your feedback posted on October 15, 2018, responding to a request for comments on the School-Level Finance Survey (SLFS) 2018-2020 published in the Federal Register. The National Center for Education Statistics (NCES) appreciates your interest in the SLFS. The Paperwork Reduction Act (PRA) provides an opportunity for an open and public comment period where comments on collections can be made. We are grateful for this process and your comment.

For SLFS, NPEFS, and F-33 data collection purposes, total current expenditures are comprised of: (i) expenditures for the day-to-day operation of schools and LEAs for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services; (ii) general administration expenditures; and (iii) school administration expenditures. Current expenditures are being collected at the state level on the NPEFS survey and at the district level on the F-33 survey. In order to make the data collected through SLFS directly analogous to the ESSA expenditures per pupil provision, beginning with data for FY18, SLFS will expand its collection to include a set of new variables from the total current expenditures for elementary-secondary educational programs.

Support services, student transportation (function 2700)⁷ are included as a data item on SLFS under the current expenditures for elementary-secondary educational programs category. Student Transportation function 2700 is defined as “Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities.” (Allison 2015⁸).

Thank you for sharing your very comprehensive and useful school transportation cost-analysis tool. In particular, the calculation of costs within the tool would provide data that matches the data being requested under the support services, student transportation data item in SLFS.

Thank you again for your comment and please do not hesitate to contact us with questions or for help.

Sincerely,

Stephen Q. Cornman
Project Director
National Public Education Financial Survey (NPEFS)
School District Finance Survey (F-33)
School-Level Finance Survey (SLFS)
National Center for Education Statistics (NCES)
U.S. Department of Education

⁷ Salaries only (object series 100); employee benefits only (object series 200, except 240); and total (all current operation objects) are set to be collected under the support services, student transportation data item. The SLFS basic instructions for the student services, student transportation data item requests to “Report expenditures for vehicle operation monitoring rides, and vehicles servicing and maintenance.”

⁸ Allison, G.S. (2015). Financial Accounting for State and Local School Systems: 2014 Edition (NCES 2015-347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education, Washington, DC.