Poll Questions on Annual Survey of State and Local Government Finances (F-33)

Volume I
Supporting Statement

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Attachment 1: Instrument

Submittal-Related Information

The following material is being submitted under the National Center for Education Statistics (NCES) generic clearance agreement (OMB# 1850-0803), which provides NCES the capability to improve data collection instruments by conducting testing—such as usability tests, focus groups, and cognitive interviews—to improve methodologies, survey questions, and/or delivery methods.

1. Background and Study Rationale

On May 11, 2018, the U.S. Census Bureau, on behalf of the U.S. Department of Education's National Center for Education Statistics (NCES), requested an extension of approval for the Annual Survey of School System Finances, OMB Number 0607-0700. The Census Bureau's collection of school district finance data and associated publications are the most comprehensive sources for pre-kindergarten through grade 12 finance data. On September 7. 2018 the Office of Management and Budget (OMB) approved the collection of school district finance data for the data collections of FY 18-FY 20 data. The expiration date is September 30, 2021. The OMB Control Number is 0607-0700.

NCES and the Economic Reimbursable Surveys Division of the U.S. Census Bureau collaborate to collect public education finance data. The U.S. Census Bureau conducts a Census of Governments and an Annual Survey of State and Local Government Finances. Congress authorizes NCES to collect school finance data through the Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541. The Census Bureau acts as the primary collection agent for the F-33 data collection and produces two data files: one for distribution and reporting by the Census Bureau;[1] and the other for distribution and reporting by NCES. NCES refers to this data collection as the School District Finance Survey and the Census Bureau refers to this data collection as the Annual Survey of Local Government Finances: School Systems. Specific differences between the collections include:

- *Inclusion of independent charter school districts*—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. Most states comply with this request. By contrast, the Census Bureau F-33 data file and report include only school districts that meet the Census Bureau's definition of a government entity (U.S. Census Bureau 2019, pp. 1-2).[2]

- *State payments on behalf of school districts*—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items (see table 1). By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.

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[1] https://www.census.gov/programs-surveys/school-finances.html

[2] Because independent charter school districts generally do not meet the Census Bureau's criteria for classification as government entities, the Census Bureau excludes them from the F-33 data file.

- *Classification of state and local tax revenues*—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue.[3] Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau. (For example, the variable Local Revenue/Census Bureau State Revenue (C24)[4] records items is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau).

The F-33 survey is a component of the Common Core of Data (CCD). The CCD is the primary NCES database on public elementary and secondary education in the United States.[5] The principal users of CCD fiscal data are the federal government; the education research community; state and local government officials (including school boards and LEA administrators); and the general public.

NCES is the primary federal entity for collecting and analyzing data related to education in the U.S. and other nations. NCES is located within the U.S. Department of Education and the Institute of Education Sciences. NCES fulfills a Congressional mandate to collect, collate, analyze, and report complete statistics on the condition of American education; conduct and publish reports; and review and report on education activities internationally.

2. Study Design and Characteristics

The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States.

The CCD files include regular school districts, independent charter school districts, as well as a substantial number of administrative and other LEAs that are unlike regular school districts (e.g., education service agencies that provide specialized education services for regular school districts). The universe of LEAs changes from year to year. School districts may be newly incorporated, undergo boundary changes, consolidate, disaggregate, or dissolve. The nonfiscal LEA Universe Survey files and documentation located at https://nces.ed.gov/ccd/pubagency.asp present more detailed information on these changes.

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

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[3] The primary consideration is given to the government that imposed the tax (U.S. Census Bureau 2006).

[4] Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

[5] The other five surveys in the CCD are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), and the School-Level Finance Survey (SLFS).

The School District Finance Survey file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables.[6]

In the Spring of 2020, certain divisions within the U.S. Department of Education such as the Institute of Education Sciences (IES), the Office of Elementary and Secondary Education (OESE), and the Budget Office recommended that NCES consider adding some prospective federal revenue data items to the F-33 survey. Following extensive meetings with NCES, the Budget Office made substantive recommendations to NCES to clarify, re-name, and add certain prospective data items to the F-33 survey for the FY 20 data collection. In the late spring of 2020, NCES carefully reviewed the recommendations submitted by the respective divisions within the Department. At this juncture, NCES is completely prepared to present prospective changes on federal revenue data items in the F-33 survey to the State fiscal coordinators for their reaction and feedback.

In the Spring of 2020, NCES also met with IES and the Office of Special Education (OSEP) pertaining to the possibility of adding prospective special education finance data items to the F-33 survey for the FY 21 data collection. OSEP and IES recently provided extensive comments and recommendations to an internal memorandum setting forth five prospective special education expenditures variables. NCES is reviewing the recommendations of the OSEP fiscal team that primarily relate to definitions of the prospective data items.

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable finance data across states and jurisdictions. NCES and the Census Bureau provide annual technical workshops to state fiscal coordinators to ensure that survey variable definitions are well communicated and that states understand how to report accurate and timely fiscal data for their state or jurisdiction. This year the 2020 State Fiscal Coordinators Workshop is going to be held on July 29th and July 30th, 2020.

The technical workshop facilitates reporting accurate, consistent and timely information because the finance data item definitions and survey instructions are discussed in exhaustive detail. The primary purpose of the technical workshop is to make the reporting procedures on the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F33), and the School Level Finance Survey (SLFS) surveys as efficient and cost effective as possible. The workshop will include an interactive discussion on the reporting and editing processes associated with the surveys; detailed information about the items that comprise the surveys; and discussion of how to coordinate submission of CCD data with the respective state's data systems.

The technical workshop facilitates the mutual exchange of helpful advice and information on the collection, maintenance, and use of elementary and secondary education finance data for federal reporting and adherence to regulations set forth in the Federal Register. In particular, the SEA fiscal representatives provide expert insight and comment on technical and policy issues related to the collection, maintenance, and use of education data. During the workshop, the NCES

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[6]The FY 18 School District Finance Survey data file contains 18,715 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia.

Accounting handbook is referenced for the applicable functions and objects that directly correspond to the reported revenues and expenditures.

As part of the technical workshop, <u>federal staff collaborate with the state fiscal coordinators to make every effort to ensure that there is "match" between the data that the NCES/Census is requesting and data that the SEAs can actually produce</u>.(emphasis added). In order to ascertain whether the match exists for the prospective addition of four federal revenue variables to the F-33 survey, we have prepared four poll questions for instant feedback during the technical workshop. Furthermore, in order to determine whether SEAs can report data for a few prospective special education variables, we have prepared two additional poll questions.

NCES is utilizing the GoToWebinar technological platform to present an interactive webinar with State Fiscal Coordinators on July 29 and July 30, 2020. The GoToWebinar platform has a polling function wherein polls can be administered during the workshop; ask registrants to respond immediately; compile the results of such polls by creating an attendee report; and disseminate those results immediately or at a later point in time. This request is to use the GoToWebinar polling function to probe the readiness of SEAs to respond to the proposed information requests.

3. Data Collection
3.1 Recruitment

As described above, respondents to these items will be the State Fiscal Coordinators attending the GoToWebinar meetings on July 29-30, 2020. All questions will be presented to all State Fiscal Coordinators in attendance at those meetings. No additional follow-up is planned for non-participants.

Initial recruitment will consist of posting four poll questions regarding adding federal revenues data items to the F-33 survey encompassed within the GoToWebinar presentation on July 29, 2020. Additional recruitment will consist of posting two poll questions pertaining to prospective special education data items contained within the GoToWebinar presentation on July 30, 2020.

3.2 Information Collection Methods

The information collection method entails administering four poll questions pertaining to adding federal revenues data items to the F-33 survey and two poll questions related to special education expenditures data items. In the GoToWebinar presentation on July 29, 2020. the first set of verbal instructions state "Please select the response that best describes your state's ability to collect and report the following proposed additions to "Section C – Revenue from Federal Sources through the State Government" of the F-33." There are three poll questions related to these instructions. The second set of verbal instructions state that "Please select the response that best describes your state's ability to collect and report the following proposed addition to "Section D – Revenue from Federal Sources Directly" of the F-33." There is one poll question related to this instruction.

In the GoToWebinar presentation on July 30, 2020, the third set of verbal instructions state "In an effort to ensure consistent and accurate data products, we will now ask two poll questions to help us gauge your state's ability to collect and report disaggregated data for special education to the School District Finance (F-33) Survey. The proposed data items are detailed in the "Special Education Variables for F-33" handout. We will use your responses in determining the future addition of these items to the F-33 survey."

A slide states "Please answer the following two poll questions as they relate to your state's ability to collect and report on the following data items:

- Current expenditures for special education
- Instructional expenditures for special education
- Pupil support services expenditures for special education
- Instructional staff support services
- Student transportation support services for special education

The State Fiscal Coordinators will respond to the first four poll questions In the GoToWebinar presentation on July 29, 2020. The State Fiscal Coordinators will respond to the second set of two four poll questions In the GoToWebinar presentation on July 30, 2020.

The full instrument with the six poll questions is included in Attachment 1.

4. Consultation Outside the Agency

NCES has been in consultation with outside federal and non-federal organizations, including two universities. Dr. Tammy Kolbe of the University of Vermont and Dr. Loretta Mason-Williams of the State University of New York (SUNY), Binghamton, New York have been consulted at multiple stages of the process in defining the scope of the project as well as collaborating on the choice of prospective data items for the F-33 survey.

The project team assembled for this effort reflects the interagency collaborative of three divisions within the Department of Education, the Census Bureau, and NCES. The contractors selected to support this effort also are recognized in presenting interactive webinars. The American Institutes for Research (AIR) has a proven track record in administrating webinars, independently reviewing web data collections, as well as dissemination of tables and reports for federal statistical agencies, particularly NCES. AIR will support this project in administering the webinars by utilizing the GoToWebinar technological platform, engaging in data collection, conducting analysis of poll results, and reporting results to NCES and the Census Bureau. AIR has developed expertise in statistical confidentiality, including disclosure risk analyses and applying confidentiality treatments prior to delivering data to government agencies.

5. Assurance of Confidentiality

All participants will be assured that their participation is voluntary. The information provided by participants will be confidential.

6. Estimate of Costs for Recruiting and Paying Respondents

No monetary or in-kind payments will be made for the purposes of recruitment or completed poll questions.

7. Estimate of Hourly Burden

The poll questions entail a response from 51 SEAs. It is estimated that it will take approximately 6 minutes to read the six poll questions and decide whether to participate. It is further estimated that once having decided to participate, the information collection process will take approximately 12 minutes. Table 1 below shows burden estimates for (a) recruiting participants; and (b) providing the requested information.

Table 1. Estimate of hourly burden for Six Poll Questions

Activity	Number of Respondents	Number of Responses	Burden Minutes per Respondent	Total Burden Hours
Recruitment	51	51	6	5.1
Information Collection	51	51	12	10.2
Total	**51**	**51[1]**	-	**15.3**

[1] In this collection, recruitment is not considered distinct from the response.

8. Schedule

Recruitment/collection for the poll questions will begin on July 29, 2020. Collection will continue on July 30, 2020. Table 2 below provides the overall schedule for the project.

Table 2. Schedule of high-level activities for Data Toolkit Information Collection

Activity	Start Date	End Date
Recruitment	July 29, 2020	**July 30, 2020**
Information Collection	July 29, 2020	**July 30, 2020**

9. Cost to the Federal Government

The estimated cost to prepare for, collect, and collate the results of the information collection is approximately $5,000. The cost includes salaried labor for contractor staff and other direct costs associated with the organization of the information collection.