



DEPARTMENT OF COMMERCE

Census Bureau

Agency Information Collection Activities; Submission to the Office of Management and Budget (OMB) for Review and Approval; Comment Request; Annual Survey of School System Finances

The Department of Commerce will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. We invite the general public and other Federal agencies to comment on proposed, and continuing information collections, which helps us assess the impact of our information collection requirements and minimize the public's reporting burden. Public comments were previously requested via the Federal Register on May 8, 2025, during a 60-day comment period. This notice allows for an additional 30 days for public comments.

Agency: U.S. Census Bureau, Department of Commerce.

Title: Annual Survey of School System Finances.

OMB Control Number: 0607-0700.

Form Number(s): F-33, F-33-L1, F-33-L2, F-33-L3.

Type of Request: Regular submission, Request for an Extension without change of a currently approved collection.

Number of Respondents: 2,081.

Average Hours Per Response: 1 hour and 58 minutes.

Burden Hours: 4,116.

Needs and Uses: The U.S. Census Bureau requests an extension of approval for the Annual Survey of School System Finances (F-33). The Annual Survey of School System Finances is a comprehensive source of prekindergarten through 12th grade public elementary-

secondary school system finance data collected on a nationwide scale. This survey and the Annual Surveys of State and Local Government Finances (OMB No. 0607-0585) are conducted as part of the Census Bureau's State and Local Government Finance program. Data collected from cities, counties, states, and special district governments are combined with data collected from local school systems to produce state and national totals of government spending. Local school system spending comprises a significant portion of total government spending. In 2022, public elementary-secondary expenditures accounted for 36 percent of local government spending. This comprehensive and ongoing time series collection of school district finances maintains historical continuity in the state and local government statistics community.

This data collection is cosponsored by and coordinated with the National Center for Education Statistics (NCES) under interagency agreement in conjunction with the National Public Education Financial Survey (NPEFS) (OMB #1850-0067) and the School-Level Finance Survey (SLFS) (OMB #1850-0930). The NCES uses this collection to satisfy its need for school district-level finance data.

Education finance statistics provided by the Census Bureau allow for analyses of how public elementary-secondary school systems receive and spend funds. Uniform and comparable data on resources and spending patterns help states measure the effectiveness of resource allocation. The products of this data collection make it possible for data users to obtain information on statistics such as per pupil expenditures, the proportion of spending that goes to instruction and support services, and the percent of state, local, and federal funding for each school system. State legislatures, local leaders, academia, and parents increasingly rely on data to make substantive decisions about education.

Data is collected from State Education Agencies (SEAs) for all 50 states and the District of Columbia. SEAs appoint state fiscal coordinators to work with NCES and the U.S. Census Bureau to provide accurate and comparable data for all local education agencies (LEAs). SEAs typically collect finance data from school districts for their own uses. Many states produce a

state-specific chart of accounts or accounting manual to assist school districts in classifying and reporting finance data and producing government-wide financial statements. Uniform definitions and concepts are defined by the NCES handbook Financial Accounting for Local and State School Systems.

The FY 2025 survey content is unchanged from what was collected during the FYs 2022-2024 survey cycles. The Census Bureau uses an announcement letter and form to collect state and local government public education finance data. We mail the letter electronically to respondents at the beginning of each survey period soliciting the assistance of the SEAs in providing data centrally for their public school systems. The letter officially announces the opening of the collection period and requests administrative data, such as estimated date of submission, changes to reporting format from prior year, and updated contact information for the state coordinator. Census Bureau staff use the response to this letter to plan for the processing of state education agency data submissions. The form (F-33) contains the elementary-secondary education finance items. In practice, this form serves more as a data processing guide rather than as a data collection instrument. The Census Bureau relies heavily on collecting this public school system finance data centrally from state education agencies. All states provide significant amounts of this data centrally to the Census Bureau via the Internet using File Transfer Protocol (FTP). Supplemental forms are sent to school systems in states where the state education agency cannot provide information on assets (F-33-L1), indebtedness (F-33-L2), or both (F-33-L3).

The Census Bureau facilitates central collection by accepting states' data in one of two formats. Currently, 17 states provide the Census Bureau with electronic copies of state-specific detailed education finance data files. The Census Bureau maintains programs for converting these data from the state agency format to the Census Bureau F-33 format. Thirty-four states reformat state-specific data files into the Census Bureau's format prior to submitting the data electronically to the Census Bureau.

The education finance data collected and processed by the Census Bureau are an essential

component of the agency's state and local government finance collection and provide unique products for users of education finance data.

The Bureau of Economic Analysis (BEA) uses data from the survey to develop figures for the Gross Domestic Product (GDP). Annual Survey of School System Finances data items specifically contribute to the estimates for National Income and Product Accounts (NIPA), Input-Output accounts (I-O), and gross domestic investments. BEA also uses the data to assess other public fiscal spending trends and events.

The Census Bureau's Government Finances program has disseminated comprehensive and comparable public fiscal data since 1902. School finance data are incorporated into the local government statistics reported on the Annual Surveys of State and Local Government Finances. The report contains benchmark statistics on public revenue, expenditure, debt, and assets. They are widely used by economists, legislators, social and political scientists, and government administrators.

The Census Bureau makes available detailed files for all school systems from its Internet Web site, <https://www.census.gov/programs-surveys/school-finances.html>. This Web site currently contains data files and statistical tables for the 1992 through 2023 fiscal year surveys. Historical files and publications prior to 1992 are available upon request for data users engaged in longitudinal studies. The Census Bureau also receives inquiries on using these data products from state government officials, legislatures, public policy analysts, local school officials, non-profit organizations, and various Federal agencies.

The NCES use these annual data as part of the Common Core of Data (CCD) program where the survey is known as the School District Finance Survey. The education finance data collected by the Census Bureau are the sole source of school district fiscal information for the CCD. NCES data users utilize electronic tools to search CCD databases for detailed fiscal and non-fiscal variables. Additionally, NCES uses Annual Survey of School System Finances education finance files to publish annual reports on the fiscal state of education. The Secretary of

Education uses the School District Finance Survey data in calculating allocations for certain formula grant programs, including Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) and Impact Aid.

Frequency: Annually.

Respondent's Obligation: Voluntary.

Legal Authority: Title 13 U.S.C., Sections 8(b), 161 and 182; Title 20 U.S.C., Sections 9543-44.

This information collection request may be viewed at www.reginfo.gov. Follow the instructions to view the Department of Commerce collections currently under review by OMB.

Written comments and recommendations for the proposed information collection should be submitted within 30 days of the publication of this notice on the following website www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function and entering either the title of the collection or the OMB Control Number 0607-0700.

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