



# Common Core of Data (CCD) School-Level Finance Survey (SLFS) FY 2025-FY 2027



## Supporting Statement Part A

U.S. Department of Education  
Institute of Education Sciences

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## PART A. JUSTIFICATION

### A.1. Necessity of Information Collection

#### a. Purpose of this Submission

NCES annually publishes comprehensive data on the finances of public elementary/secondary schools through the [Common Core of Data \(CCD\)](#). For numerous years, these data have been released at the state level through the [National Public Education Financial Survey \(NPEFS\)](#) (OMB#1850-0067) and at the school district level through the [Local Education Agency \(School District\) Finance Survey \(F-33\)](#). (OMB# 0607-0700).

There is a significant demand for finance data at the school level. Policymakers, researchers, and the public have long voiced concerns about the funding disparities within and across school districts. To make an empowered decision regarding their child’s education—whether choosing between traditional public schools, charter schools, or private options—parents need access to information on how schools spend resources and whether that represents an efficient return on investment. Distinguishing between instructional and administrative costs at the school-level improves data transparency and allows for the direct comparison between traditional districts and alternative models. School-level finance data addresses the need for reliable and unbiased measures that can be utilized to compare how resources are distributed and serves as the financial backbone of a competitive, parent-driven education system.

The Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), requires state education agencies (SEAs) to produce report cards that include “per-pupil expenditures of Federal, State and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State and local funds, disaggregated by source of funds, for each local educational agency (LEA) and each school in the State for the preceding fiscal year” [20 U.S.C. 6301 §1111(h)(1)(C)(x)]. The ESEA also requires that LEA report cards include the same information for the LEA and for each school served by the LEA [20 U.S.C. 6301 §1111(h)(2)(C)].

The reporting of detailed school-level expenditures per pupil at the national level establishes a uniform standard of financial accountability and ensures reliability and consistency between states. While education is primarily a state and local responsibility, federal taxpayers provide billions in annual funding; a national collection ensures these investments are tracked with a consistent methodology, allowing for comparisons of institutional efficiency and the degree to which resources are reaching the classroom. By centralizing this information, the federal government provides parents and policymakers with a transparent, nationwide benchmark to evaluate which school models—whether traditional, charter, or private—truly deliver the best return on investment for America’s students.

School-level data are now available at the school level through the School-Level Finance Survey (SLFS). The School-Level Finance Survey (SLFS) data collection is conducted annually by the National Center for Education Statistics (NCES), within the U.S. Department of Education (ED). In November of 2018, the Office of Management and Budget (OMB) approved changes to the SLFS wherein variables have been added to make the SLFS directly analogous to the F-33 Survey and to the Every Student Succeeds Act (ESSA) provisions on reporting expenditures per-pupil at the local education agency (LEA) and school-level.

Commencing with the collection of fiscal year (FY) 2018 data, SLFS expanded the F-33 survey to include its expenditure variables at the school level. Beginning with FY 18, the SEAs reported total current expenditures at the school level in the same manner as for the district-level on F-33. This request is to conduct in 2026 through 2028 the SLFS for fiscal years 2025 through 2027 (corresponding to school years 2024/25 through 2026/27) and to continue the collection of data that is analogous to the current ESSA expenditures per pupil provision.

The U.S. Census Bureau Economy-Wide Statistics Division administers the NPEFS, F-33, and SLFS data collections for NCES under an interagency agreement. The continuing SLFS collection leverages the existing expertise and infrastructure developed by NCES and Census by virtue of their administration of the NPEFS and F-33 surveys, conducted jointly for over 20 years. Collaboration between the two agencies on SLFS enhances data collection and editing efficiency and promotes consistency across all three finance surveys.

Since the passage of ESSA, multiple SEAs have expressed interest in participating in the SLFS. The advantages of participating in SLFS include the following:

- Technical help from NCES and Census will likely improve data quality at school level;
- Opportunity to work with NCES and Census to reconcile data issues/anomalies;
- Facilitates compliance with ESSA expenditure per pupil provision; and
- Expanding knowledge base of SEA fiscal coordinators.

### Overview of CCD Survey Components

The Common Core of Data (CCD) is the primary NCES database on public elementary and secondary education in the United States. The annual CCD is a comprehensive national statistical database of all public elementary and secondary schools and school districts that contains comparable data across all states. One of the objectives of CCD is to provide basic information and descriptive statistics on public elementary and secondary schools, students and staff, and the supporting financial data on revenues and expenditures.

The CCD is made up of six administrative records collections from SEAs. Of these, three are nonfiscal components collected as part of ED's ED*Facts* system:

- *State Nonfiscal Survey of Public Elementary/Secondary Education*—provides information on all students and staff aggregated to the state level, including number of students by grade level, full-time-equivalent staff by major employment category, and number of dropouts and high school completers from the previous year.
- *Local Education Agency (LEA) Universe Survey*—provides information including address and telephone number, location and type of agency, latitude and longitude, locale (e.g., rural, urban), number of students that the LEA is responsible for educating, number of students with limited English proficiency served in programs, number of students with Individualized Education Programs, numbers and types of staff (e.g., teachers and guidance counselors), and number of high school completers and dropouts from the previous year.
- *Public Elementary/Secondary School Universe Survey*—provides information on all public

elementary and secondary schools in operation during a school year, including school type, address and telephone number, latitude and longitude, and locale type (e.g., rural, urban); grades offered; magnet, Title I, and charter school indicators; student enrollment by grade, gender, and race-ethnicity characteristics; number of classroom teachers; and number of students eligible for free and reduced-price lunch.

Three are fiscal survey components collected separately, in cooperation with Census:

- National Public Education Financial Survey (NPEFS)—provides detailed finance data at the state level, including average daily attendance; school district revenues by source (local, state, and federal); and expenditures by function (instruction, support services, and non-instruction), sub function (e.g., school administration), and object (e.g., salaries). This survey also includes capital outlay and debt service expenditures.
- Local Education Agency (School District) Financial Survey (F-33)—provides detailed finance data by school district, including revenues by source and expenditures by function and subfunction. This survey is co-sponsored and published by Census as the Annual Survey of School System Finances (OMB# 0607-0700).
- School Level Finance Survey (SLFS) —provides detailed current expenditures data by school, including current expenditures by function, sub-function, and object in a manner consistent with F-33. This survey was approved in May 2015 (OMB#1850-0803 v.133) to be conducted as a pilot study for FY 14 and FY 15 and transitioned into a full-scale collection for FY 22–FY 24 (OMB# 1850-0930 v.4-v.6) for SEAs in all 50 states and the District of Columbia.

SLFS was first approved by OMB in May 2015 as a pilot study (OMB# 1850-0803 v.133) to collect school-level finance data from a subset of SEAs. The first year of the pilot SLFS data collection commenced on May 7, 2015 and the second year of data collection on April 4, 2016. In 2015, data were collected for the 2013-14 school year (FY 14) and in 2016 for the 2014-15 school year (FY 15). In the first year, 12 states committed to submitting FY 14 and FY 15 data: Arkansas, Colorado, Kentucky, Louisiana, Maine, Maryland, Michigan, New Jersey, North Carolina, Ohio, Rhode Island, and South Carolina. In the second year, an additional 7 states – Alabama, Florida, Georgia, Hawaii, Montana, Oklahoma, and Wyoming – committed to providing FY 15 data, which brought the total number states participating in SLFS to 19. In January 2017, NCES obtained full clearance from OMB to collect SLFS data from up to 51 voluntarily participating SEAs beginning with FY 16. The FY 16 data collection began in March 2017 and the FY 17 in March 2018.

In November of 2018, OMB approved changes to the SLFS wherein variables have been added to make the SLFS directly analogous to the F-33 Survey and to the Every Student Succeeds Act (ESSA) provisions on reporting expenditures per-pupil at the LEA and school-level. NCES obtained full clearance to collect data from up to 51 voluntarily participating SEAs for FY 18, FY 19, and FY 20 data.

The primary goal of the pilot SLFS was to test the feasibility of collecting school level finance data in conjunction with the existing LEA- and SEA-level finance surveys. The SLFS pilot was initially published on April 24, 2018 as a Research and Development (R&D) report. The report focused on whether SLFS is a viable, efficient, and cost-effective method to collect school finance data and whether this method provides higher quality data than the previously used methods of collecting such data. A second R&D report entitled *The Feasibility of Collecting School-Level Finance Data: An Evaluation of*

*Data From the School Level Finance Survey (SLFS) School Year 2014–15* (NCES 2019-305) was released in August of 2019.

In March of 2021, NCES released a report entitled *Highlights of School-Level Finance Data: Selected Findings from the School-Level Finance Survey (SLFS) School Years 2015-16 (FY 16) and 2016-17 (FY 17)* (NCES 2021-305). The report focuses on (1) the completeness and comparability of SLFS data and (2) how the SLFS can be utilized to evaluate differences in resource allocation (as measured by school-level expenditures) across schools, school districts, and states.

For FY 22–FY 24, the SLFS was approved under OMB #1850-0930 (v.4-v.6) to implement an incremental action plan with increasing annual reporting requirements for SEAs. Under this approval, all 50 states and the District of Columbia submitted, at a minimum, school-level total current expenditure data.

By FY 24, SEAs were to report school-level total current expenditure data as well as seven additional survey items representing a subset of total current expenditures, consistent with the phased implementation plan.

NCES is maintaining SEA reporting requirements at the current levels contained in the previously approved incremental action plan while NCES and Census explore potential consolidation of the three CCD Fiscal Surveys into a single data collection.

Parts A and B of this submission present the justification for the information collection and an explanation of the statistical methods employed. Part C describes the SLFS instrument, Appendix A provides the SEA communication materials that will be used to conduct the SLFS data collection, Appendix B provides the SLFS data collection form and instructions, and Appendix C provides the school-level fiscal data plan survey.

## **b. Legislative Authority**

SLFS is an annual nation-wide statistical publication detailing current expenditures by function and object for public elementary and secondary education at the school-level. NCES is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002, U.S.C. 20 §9543). The NCES data collection includes “the financing and management of education, including data on revenues and expenditures.” 20 U.S.C. § 9543(a)(1)(I).

Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA) conveys to the Assistant Secretary for Civil Rights the authority to “collect *or coordinate the collection* of data necessary to ensure compliance with civil rights laws within the jurisdiction of the Office for Civil Rights.” See 20 U.S.C. § 3413(c)(1) (emphasis added). Section 203(c)(3) of the DEOA authorizes OCR “to enter into contracts and other arrangements ... with public agencies ... as may be necessary to carry out [its] compliance and enforcement functions”. As such, OCR has the authority to work with the Department’s National Center for Education Statistics (NCES) to assist OCR with collecting school level finance data via the SLFS or other means as part of those efforts when and as it deems necessary. Historically, OCR has engaged NCES to assist them with collecting school level finance data as part of the Civil Rights Data Collection (CRDC).

### c. Regulations and Program Requirements

The CRDC is an aspect of OCR’s overall enforcement and monitoring strategy to ensure that recipients of ED’s Federal financial assistance do not discriminate on the bases of race, color, national origin, sex, or disability. Pursuant to its regulations at 34 C.F.R. 100.6, OCR uses CRDC data in its case investigations to assist in determining whether a recipient is in compliance with Federal civil rights law(s). OCR also uses CRDC data to identify potentially serious, systemic civil rights compliance concerns that warrant OCR’s initiation of proactive compliance reviews and directed investigations. Further, OCR uses CRDC data to provide policy guidance and technical assistance to educational institutions, parents, students, and others. OCR’s general investigative principles and practices include the collection of “data resulting from any methods that OCR or recipients use to track and evaluate compliance with their legal responsibilities [including data from the CRDC]”. See Section 702 (a) of OCR’s Case Processing Manual available at: <https://www2.ed.gov/about/offices/list/ocr/docs/ocrcpm.pdf>.

Pursuant to its authority under the DEOA, as well as its regulations, OCR has determined that the CRDC is necessary to ascertain or ensure compliance with the civil rights laws within its jurisdiction, and therefore established it as a mandatory collection. See *Madison-Hughes v. Department of Health and Human Services*, 80 F.3d 1121 (6<sup>th</sup> Cir 1996) (recognizing agency’s discretion in data collection activities to carry out civil rights enforcement responsibilities.). ED’s Office of the General Counsel has determined that mandating the CRDC is a reasonable exercise of OCR’s discretion in carrying out its civil rights enforcement responsibilities.

## A.2. Needs and Uses

The survey content was developed with assistance and feedback from various SEA and LEA staff and school finance experts – often through interviews, exploratory webinars, and formal sessions at national education conferences. NCES also consulted with other Federal government offices and education finance interest groups to assess data needs. Through discussions with these groups, it was decided to keep SLFS data items and definitions generally consistent with some of the items and definitions included in NCES’ NPEFS and F-33 surveys.

The SLFS form instructs respondents to report data in accordance with the uniform standards provided in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). Use of the accounting handbook by survey respondents facilitates the comparability of school finance data across states and schools.

The SLFS data collection instrument used in the SLFS Pilot for FY 14 and FY 15 was the same instrument utilized later for FY 16 and FY 17. The FY 14-FY 17 SLFS instrument collected two types of expenditures data—“personnel” and “nonpersonnel.” In particular, the SLFS instrument included: 12 “personnel” and 18 “nonpersonnel” expenditures items (of these 30, 12 were exhibit items of amounts already included within other SLFS expenditures). The personnel expenditures consisted of gross salary and wage expenditures (including overtime, incentive pay, and bonuses) for school-level staff.<sup>1</sup> Nonpersonnel expenditures consisted of all non-salary expenditures directly associated with the

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<sup>1</sup> Personnel expenditures excluded employee benefits (e.g., employer health insurance and retirement contributions) and excluded expenditures for staff that would typically be considered school district-level staff (e.g., student transportation and operations and maintenance staff).

instruction and educational and administrative support of students at the school level.<sup>2</sup> However, the FY 14-FY 17 SLFS instrument did not include:

1. Total current expenditures for instruction, student staff support, instructional staff support, and school administration.
2. Current expenditures (salaries and total current expenditures) for functions such as general administration (administration at the district level), operation and maintenance of plant, student transportation, food service, business/central/other support services, and enterprise operations.<sup>3</sup>
3. Employee benefits for all functions, which are also a significant portion of current expenditures. The personnel items only covered salaries and wages.

To make the data collected through SLFS directly analogous to the F-33 survey and the ESSA expenditures per pupil provision, beginning with the SLFS for FY 18, NCES commenced collecting additional data from 4 broad categories:

1. Employee benefits (for each function).
2. Total current expenditures for Elementary-Secondary Educational Programs:
  - Instruction (function 1000)
  - Support services, pupils (function 2100)
  - Support services, instructional staff (function 2200)
  - Support services, general administration (function 2300), including a salary item
  - Support services, school administration (function 2400)
  - Support services, operation and maintenance of plant (function 2600), including a salary item
  - Support services, student transportation (function 2700), including a salary item and
  - Business/central/other support services (function 2500 and 2900), including a salary item
3. Total current expenditures for Elementary-Secondary Non-instructional Programs:
  - Food services (function 3100), including a salary item
  - Enterprise operations (function 3200) and
  - Other Elementary-Secondary Non-instructional programs (total collected only)
4. Total current expenditures borne by the central office at the LEA level:
  - Districtwide current expenditures (“catch-all” category for current expenditures unable to be broken out to the school level).

In summary, the inclusion of new variables starting with the FY 18 SLFS data collection reflected total current expenditures for each school. The SLFS data collection for FY 22, FY 23, and FY 24 also included current expenditures for each school. Current expenditures comprise expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including

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2 Nonpersonnel expenditures included supplies, purchased services (e.g., contracted teacher services and administrative support), instructional equipment, and textbooks. They excluded school district-level expenditures (e.g., tuition payments to other school systems) and most capital outlay expenses (e.g., construction, land, and building expenditures). As in personnel expenditures, employee benefits were also excluded from the non-personnel expenditure items.

3 Variables not collected on the FY 14-FY 17 SLFS include (by function): (a) general administration – expenditures for board of education and executive administration (i.e., administration at the district level) services; (b) operation and maintenance of plant – expenditures for care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security/safety; (c) student transportation – expenditures for vehicle service and maintenance, vehicle operation, and monitoring riders; (d) business/central/other support services – expenditures for fiscal services, administrative technology, purchasing, warehousing, distributing, planning, evaluation, and research and development services; (e) food service expenditures; and (f) enterprise operations – expenditures for business-like activities where the costs are recouped largely with user charges (e.g., a student bookstore).

expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures.

Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures collected at the school-level. (Cornman, S.Q., Ampadu, O., Wheeler, S., Hanak, K. and Zhou, L. (2019), p. B-2).

### **Statistical Uses**

As a general statistical collection SLFS is used for a range of purposes. As previously mentioned in the introduction, policymakers, researchers, parents, and the public have long voiced concerns about the distribution of school funding within and across school districts and if this spending represents an efficient use of tax dollars. NCES's role, as the statistical agency for education, is to inform the conversation about the use of public resources by providing objective and comparable data that can be used to measure differences among schools and districts including taking into account their demographic characteristics. School-level finance data have been identified as crucial to measuring how school-level education resources are distributed across and within school districts.

Education finance data provide powerful information for reporting, research, management and budgeting decision making, policymaking, and evaluation within and across education systems. Uses can be far-ranging from state and national comparisons to individual school level management of resources. The consumers of education finance data typically include five major groups: (1) oversight bodies such as school boards, SEAs, legislatures, and policymakers; (2) those who are involved in the lending process such as investors or creditors; (3) leadership and managers of education systems at the district and school level; (4) researchers, and (5) the public.

SLFS data may also be used for the *Condition of Education* – a congressionally mandated annual report from NCES, for the *Digest of Education Statistics*, and in research and development reports. The NCES website makes the CCD school finance data available to the general public through public use data files and through easy-to-use applications, such as the Search for Public Schools and Districts locator tool and the Elementary-Secondary Information System (ELSI) tool.

### **A.3. Use of Information Technology**

SEA respondents submit data files via Census's File Transfer Protocol (FTP) website, including their data plan, or later emailing it separately to Census. Census retrieves the submitted data files from the FTP server.

### **A.4. Efforts to Identify Duplication**

The Department is committed to eliminating duplication and reducing burden as much as possible.

While we do not anticipate making substantive changes to the SLFS during the proposed term of this information collection, the Department of Education and the U.S. Census Bureau, consistent with the report [Reimagining the Institute of Education Sciences](#) (Northern 2026), are initiating a comprehensive

review of the three CCD Fiscal components to identify opportunities for consolidation and streamlining as part of a comprehensive redesign of the CCD Fiscal surveys.

The key distinction between the three surveys is that NPEFS collects school finance data at the state level, F-33 at the school district level, and SLFS at the school level. Other significant differences between SLFS, F-33, and NPEFS include:

1. The reporting deadlines for each collection are substantially different.
2. The timing of the editing processes and procedures by SEAs vary greatly between the three surveys given the different levels of collections and varied items collected on each survey.

### **A.5. Minimizing Burden**

Small businesses or other small entities are not surveyed in SLFS. SLFS data come from state administrative records and NCES works with SEAs and LEAs on an ongoing basis to assure that burden associated with SLFS data submission is kept to a minimum.

### **A.6. Consequences of Less Frequent Collection**

Consequences if not collected. Having accurate, consistent, and timely fiscal information from states is critical to the ability of NCES to make publicly available current and comparable finance data for all states and territories. Not collecting SLFS data would have negative consequences for school boards, legislatures and policymakers, SEAs, investors and creditors, managers of education systems at the district and school level, researchers, and the public. To the extent that OCR engages NCES to collect school level finance data as part of the CRDC, failure to do so may require that office to take additional steps to determine whether a recipient is in compliance with Federal civil rights law(s).

Consequences if collected less frequently. State administrative record systems already collect school-level data for states' own purposes. Participation in the annual SLFS benefits the SEAs in that NCES and Census offer technical assistance in the production of data required for State and LEA reports under ESSA. Changing SLFS from an annual cycle to a less frequent schedule would impact the analysis of trends in funding levels and would dramatically decrease availability of these needed data.

### **A.7. Special Circumstances**

No special circumstances associated with SLFS are anticipated.

### **A.8. Consultations outside the Agency**

As far back as January 2014, NCES participated in an expert panel convened by OPEPD for the Feasibility Study on Improving the Quality of School-Level Expenditure Data, which focused on the availability of data, data quality, data elements, and proposed data item definitions. The proposed general design and content for the SLFS pilot collection was based on collaboration with SEA coordinators that focused on whether there was a match between personnel and non-personnel expenditures that NCES was requesting and data items SEAs could actually produce. The SLFS pilot study was previously presented to policymakers, researchers, state fiscal coordinators, and the public at American Education Finance and

Policy Association (AEFP) conferences from 2014-17, and 2019; the American Education Research and Association (AERA) conference in 2018; and the STATS DC conferences in 2017-18.

Commencing in October 2020 and continuing through the phased incremental action plan, NCES held quarterly meetings with State Fiscal Coordinators to facilitate the consistent collection and submission of accurate data. The technical workshops facilitated 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 workshops was to make the reporting procedures on NPEFS, F33, and the SLFS surveys as efficient and cost effective as possible. The workshops included 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. NCES will continue to solicit feedback on the design and content of SLFS during webinars, training, and technical assistance that will be provided to all states.

Furthermore, since OMB approved adding expenditure data items from the F-33 survey to the SLFS beginning with the FY 18 data collection, an evaluation of the expanded SLFS data collection was presented at the AEFP conference in 2022, and the STATS DC conference in 2022.

A 60-day notice was published in the Federal Register on September 27, 2022 (87 FR 58493). A total of three comments were received. A response to public comments is provided is provided below. A 30-day notice will also be published.

**Comment ID ED-2025-SCC-0085-0004**

*“The proposed rule should provide more detailed definitions of the performance and compliance benchmarks institutions must meet, particularly for multi-campus systems, to ensure evaluators apply consistent criteria across all entities.”*

ED Response: The Department of Education appreciates input on the regulation and will take it under consideration when it next makes changes to the program rule(s).

**Comment ID ED-2025-SCC-0085-0005**

*“I authorize the Secretary of State to determine whether a public hearing or public meeting is appropriate in regards to the Department of Education’s collection of data and information without consideration of civil rights impacts related to this matter. Also, the OMB identification number was not implemented by regulatory requirements for the contract. I am requesting assistance and support for the proper necessary actions to make related to this case.”*

ED Response: Thank you for your input. The Department has consulted extensively with OMB and the Office of Civil Rights regarding the extension of this collection. Both offices provided input into the composition of the proposed continuation of this collection. Regarding the collections OMB identification number, it was requested by ED and issued by OMB in accordance with all applicable statutes and regulations.

**Comment ID ED-2025-SCC-0085-0006**

*“As it pertains to the SLFS, we further emphasize the need for more detail regarding communication plans for data collection as the Department of Education Office for Civil Rights (OCR) has indicated that*

*school expenditure data would continue to be collected by NCES through the SLFS as part of the 2025-26 and 2027-28 Civil Rights Data Collection (CRDC).”*

ED Response: Thank you for your input. The Department of Education will ensure that it meets its regulatory obligations for collecting school level financial data and communicating the rules, expectations and results to the broader community.

## **A.9. Provision of Payments or Gifts to Respondents**

No payments or gifts are offered to respondents.

## **A.10. Assurance of Confidentiality**

The data collected in this survey are from public records and do not require a pledge of confidentiality. The PRA statement below is currently included on the FY2025 SLFS Form and Instructions (Attachment B).

The National Center for Education Statistics (NCES), within the U.S. Department of Education (Department), is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002; 20 U.S.C. §9543). This collection is mandatory as a supplement to the Department Office for Civil Rights' (OCR) Civil Rights Data Collection (CRDC), authorized by Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA 1979; 20 U.S.C. § 3413(c)(1)) and 34 C.F.R. § 100.6(b). OCR is authorized by Section 203(c)(3) of the DEOA to enter into contracts and other arrangements with public agencies as may be necessary to carry out its compliance and enforcement functions. OCR is working with NCES to assist OCR with collecting school level finance data as part of the CRDC. The U.S. Census Bureau is administering this survey on behalf of NCES. This study has been approved by the Office of Management and Budget (OMB). According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this survey is 1850-0930. The time required to complete this survey is estimated to average 45-130 hours per response, including the time to review instructions, gather the data needed, and complete and review the survey. If you have any comments concerning the accuracy of the time estimate, suggestions for improving this survey, or any comments or concerns regarding the status of your individual submission of this survey, then please write to: School-Level Finance Survey (SLFS), National Center for Education Statistics, 400 Maryland Avenue, SW, Washington, DC 20202.

Should the circumstances of the SLFS collection change in FY2026 or beyond, NCES will submit a revision to its information collection clearance documents to reflect changes to Part A, section A.10 above, and associated forms and instructions.

## **A.11. Need for the Use of Sensitive Questions**

SLFS data are from SEA administrative record systems and do not involve sensitive questions.

## **A.12. Estimates of Hour Burden**

As previously mentioned, SLFS leverages the work of state fiscal coordinators on F-33 (OMB# 0607-0700).<sup>4</sup> Respondents often use data from F-33 to cross check and edit SLFS data. In order to enhance efficiency, NCES and Census provided account numbers in the NCES financial accounting handbook beside the revenue and expenditure items on the Form F-33-SLFS (used to collect the SLFS data). Additionally, NCES and Census discussed with SEAs the likely reporting burden of this collection. The burden to complete the data plan survey is estimated at 2.5 hours. Based on the F-33 existing survey and conversations with SEAs, we have estimated that it would take each SEA on average:

- 50 hours to collect current expenditure by four functions and three exhibit items if necessary

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<sup>4</sup> The Annual Survey of School System Finances data are collected from the universe of school districts using uniform definitions and concepts of revenue, expenditure, debt, and assets.

- 42 hours to submit survey data in the SEA’s format
- 125 hours to submit survey data in SLFS F-33 format

The total estimated annual burden for SLFS FY 25–FY 27 is 6,535 hours (see Table 1). Estimating an average hourly rate for SEA technicians and managers to prepare and submit SLFS data to be \$36.48<sup>5</sup> and for managers, estimated to contribute 20 percent of the SLFS data submission time, to be \$64.45, the total average estimated burden time cost for the annual SLFS collection is \$274,954.

**Table 1. SLFS FY 25–FY 27 Estimated Respondent Burden: SLFS Incremental Action Plan**

<b>Submission Method or Form Type</b>	<b>Maximum Number of Respondents</b>	<b>Maximum Number of Responses</b>	<b>Hours Per Respondent</b>	<b>Maximum Total Burden Hours</b>
Survey Announcement	51	51	0.25	13
Annual Webinar	51	51	2	102
Form F-33-SLFS Instructions	51	51	0.25	13
Annual Data Plan Survey	51	51	2.5	128
Collection of current expenditures by 4 subfunctions and 3 exhibits <sup>1</sup>	18	18	50	900
Data Submission using SLFS F-33 Format <sup>2</sup>	39	39	125	4,875
Data Submission using SEA’s Format <sup>2</sup>	12	12	42	504
<b>Annual Totals</b>	<b>51</b>	<b>325</b>	<b>-</b>	<b>6,535</b>

<sup>1</sup> A subset of state respondents will need to collect current expenditures by 4 subfunctions and 3 exhibits separately from other collections of school district finances.

<sup>2</sup> For FY 25 through FY 27 reporting, all respondents will submit data using either the SLFS F-33 format or their own unique format. Maximum number of respondents is based on the number of respondents submitting in each format for the FY 23 collection.

### **A.13. Estimates of Cost Burden**

There are no additional recordkeeping costs to the responding SEAs beyond their time to respond. All SLFS data are extracted from administrative record systems already collected by the state for its own purposes and are of the type and scope normally included in government records. The added burden for SLFS is limited to the SEA’s effort taken in extracting data from files, transferring them to NCES, and responding to edit reports. The information requested does not require special hardware or accounting software or system, and thus respondents are not expected to incur any capital and start-up costs or system maintenance costs in responding. If any outside accounting or information collection services are contracted for by the respondent, they are considered part of customary business practices and not specifically required for this information collection.

<sup>5</sup> The mean salary for SEA coordinators and for SEA financial managers working in State government, including schools and hospitals is estimated at \$36.48 per hour (SOC code 13-2000, Business and Financial Operations Financial Specialists) and \$64.45 per hour (SOC Code 11-3031, Financial Managers) respectively, based on May 2024 Occupational Employment and Wage Statistics, Bureau of Labor Statistics (BLS) website, <https://www.bls.gov/oes/home.htm>, accessed February 13, 2026.

## A.14. Cost to the Federal Government

The estimated cost to the federal government for SLFS FY 25 is approximately \$759,984. This amount includes \$580,111 for Census for data collection activities; \$131,073 for American Institutes for Research (AIR) to independently review the data; \$48,800 for NCES statisticians to oversee the data collection and reporting.

## A.15. Reason for Change in Burden

The FY 25–FY 27 SLFS data collection will impose a lower respondent burden compared to the FY 22–FY 24 SLFS data collection. In FY 23, the establishment of state data collection systems required a substantial one-time startup effort, resulting in an estimated 14,400 burden hours for respondents in FY 23 and an average of 10,760 hours per year during FY 22 through FY 24. With these systems now in place and required reporting under the incremental action plan held at FY 24 levels, the average annual burden per respondent is projected to remain at the FY 24 level for the next three years. The number of respondents submitting data in SEA format is down to 12 from the original estimate of 17, which results in a total annual burden of 6,535 per year for FY 25 through FY 27, up slightly from the FY 24 estimate of 6,119 hours.

## A.16. Project Schedule

NCES will make a data file and accompanying documentation available for external data users, who will be subject to an NCES data use agreement that specifically covers the SLFS data. In order to proceed to the SLFS data files, the data user(s) must signify their agreement to comply with the provisions in the data usage agreement set forth below. The NCES Data Usage Agreement for the SLFS Data states:

### NCES DATA USAGE AGREEMENT

Under law, public use data collected and distributed by the National Center for Education Statistics (NCES) may be used only for statistical purposes. Any effort to determine the identity of any reported case by public-use data users is prohibited by law. Violations are subject to Class E felony charges of a fine up to \$250,000 and/or a prison term up to 5 years.

NCES does all it can to assure that the identity of data subjects cannot be disclosed. All direct identifiers, as well as any characteristics that might lead to identification, are omitted or modified in the dataset to protect the true characteristics of individual cases. Any intentional identification or disclosure of a person or institution violates the assurances of confidentiality given to the providers of the information. Therefore, users shall:

Use the data in any dataset for statistical purposes only.

Make no use of the identity of any person or institution discovered inadvertently, and advise NCES of any such discovery.

Not link any dataset with individually identifiable data from other NCES or non- NCES datasets.

To proceed you must signify your agreement to comply with the above-stated statutorily based requirements. This window will close and you can now download the file.

The SLFS is an annual collection. Table 2 below shows the project schedule for one year for the SLFS FY 25–FY 27.

**Table 2. SLFS FY 25–FY 27 Timetable**

<b>Data Collection</b>	<b>Timeframe</b>
SLFS data collection opens	Late January
SLFS data collection closes	Late October
Independent review of data and opportunity for SEA data revisions	November-July
NCES review of data file	August
Provisional file available for internal use	October
Data file and documentation published	March

**A.17. Request Not to Display Expiration Date**

NCES displays the OMB expiration date on the instruction manual sent to the state Fiscal CCD Coordinators and on the data collection web site.

**A.18. Exceptions to the Certification**

There are no exceptions to the items in that certification.

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