



DEPARTMENT OF EDUCATION

[Docket No.: ED-2025-SCC-0085]

Institute of Education Sciences (IES), Department of Education (ED)

Agency Information Collection Activities; Comment Request; Common Core of Data

(CCD) School-Level Finance Survey (SLFS) 2025-2027

AGENCY: Institute of Education Sciences (IES), Department of Education (ED).

ACTION: Notice.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, ED is requesting an extension of a currently approved information collection request (ICR).

DATES: To ensure consideration, comments regarding this proposed information collection must be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF**

PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: To access and review all the documents related to the information collection listed in this notice, please use <http://www.regulations.gov> by searching the Docket ID number ED-2025-SCC-0085. Comments submitted in response to this notice should be submitted electronically through the Federal eRulemaking Portal at <http://www.regulations.gov> by selecting the Docket ID number or via postal mail, commercial delivery, or hand delivery. If the [regulations.gov](http://www.regulations.gov) site is not available to the public for any reason, the Department will temporarily accept comments at ICDocketMgr@ed.gov. Please include the docket ID number and the title of the information collection request when requesting documents or submitting comments. Please note that comments submitted after the comment period will not be accepted. Written requests for information or comments submitted by postal mail or delivery should be addressed to Chris

Greene, Institute of Education Sciences, U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or specific questions related to collection activities should be directed to Chris Greene, Senior Advisor, Institute of Education Sciences, 202-453-5926 or chris.greene@ed.gov.

SUPPLEMENTARY INFORMATION:

The Department of Education (ED), in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)) (<https://www.govinfo.gov/content/pkg/USCODE-2023-title44/pdf/USCODE-2023-title44-chap35-subchapI-sec3506.pdf>), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the Department assess the impact of its information collection requirements and minimize the public's reporting burden. It also helps the public understand the Department's information collection requirements and provide the requested data in the desired format. ED is soliciting comments on the proposed information collection request (ICR) that is described below. The Department of Education is especially interested in public comment addressing the following issues: (1) Is this collection necessary to the proper functions of the Department; (2) will this information be processed and used in a timely manner; (3) is the estimate of burden accurate; (4) how might the Department enhance the quality, utility, and clarity of the information to be collected; and (5) how might the Department minimize the burden of this collection on the respondents, including through the use of information technology. Please note that written comments received in response to this notice will be considered public records.

Title of Collection: Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2025-2027.

OMB Control Number: 1850-0930.

Type of Review: An extension, without change, of a currently approved information collection.

Respondents/Affected Public: State, Local, and Tribal Governments.

Total Estimated Number of Annual Responses: 325.

Total Estimated Number of Annual Burden Hours: 6,119.

Abstract: The School-Level Finance Survey (SLFS) is an annual collection of school-level finance data published in the National Center for Education Statistics (NCES) Common Core of Data (CCD). The U.S. Census Bureau (Census), Economic Reimbursable Surveys Division, administers the SLFS data collection for NCES under interagency agreement in conjunction with the National Public Education Financial Survey (NPEFS) (OMB #1850-0067) and the Local Education Agency (School District) Finance Survey (F-33) (OMB #0607-0700). SLFS is a comprehensive source of school-level finance data for public education collected on a nationwide scale using uniform definitions, concepts, and procedures. The collection includes the salaries, benefits, and total current expenditures broken out by activity (function) for all publicly funded schools serving students in prekindergarten through 12th grade. In this notice, NCES is announcing its intention to extend the date of clearance for SLFS, without change, to the currently approved collection. Detailed information about the collection can be found at https://www.reginfo.gov/public/do/PRAViewICR?ref_nbr=202307-1850-003.

Data will be 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 across states and jurisdictions. 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 of revenues and expenditures are defined by the NCES handbook *Financial Accounting for Local and State School Systems*.

Data on school-level spending patterns is helpful for parents to make choices for the education of their child. Uniform and comparable data helps states measure the effectiveness of resource allocation. Collecting this data at the national level addresses the need for reliable and unbiased measures that can be utilized to compare how resources are distributed among schools within local districts. Education finance statistics provided by this collection allow for comparisons of how public elementary-secondary schools are spending their funds.

Ross Santy,

Chief Data Officer,

Office of Planning, Evaluation and Policy Development.

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