



## DEPARTMENT OF EDUCATION

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

### **Agency Information Collection Activities; Comment Request; Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2025-2027**

**AGENCY:** National Center for Education Statistics (NCES); 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 without change 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 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

**ADDRESSES:** Written comments and recommendations for proposed information collection requests should be submitted within 30 days of publication of this notice. Click on this link [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain) to access the site. Find this information collection request (ICR) by selecting “Department of Education” under “Currently Under Review,” then check the “Only Show ICR for Public Comment” checkbox. Reginfo.gov provides two links to view documents related to this information collection request. Information collection forms and instructions may be found by clicking on the “View Information Collection (IC) List” link. Supporting statements and other supporting documentation may be found by clicking on the “View Supporting Statement and Other Documents” link.

**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](mailto:chris.greene@ed.gov).

**SUPPLEMENTARY INFORMATION:** The Department 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 ICR.

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

*Total Estimated Number of Annual Responses:* 325.

*Total Estimated Number of Annual Burden Hours:* 6,535.

*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](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.

*Prior Public Comments on this Proposed Action*

A 60-day notice was published in the Federal Register on July 18, 2025 (90 FR 33933). Three comments were received. None prompted NCES to change the proposed collection. Individual comments and NCES's response can be found in Section A.8 of Supporting Statement Part A. This and other documentation can be found on [www.reginfo.gov](http://www.reginfo.gov).

**Ross Santy,**

*Chief Data Officer,*

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