

Memorandum

**United States Department of Education
Institute of Education Sciences
National Center for Education Statistics**

DATE: July 6, 2023
TO: Bev M. Pratt, OMB
THROUGH: Carrie Clarady, NCES
FROM: Stephen Q. Cornman, NCES
SUBJECT: Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024
Communications Change Request (OMB# 1850-0930 v.6)

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 equitable distribution of school funding within and across school districts. School-level finance data addresses the need for reliable and unbiased measures that can be utilized to compare how resources are distributed among schools within local districts. Education expenditure 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. A previous request included considerable modifications to the previous package, most important of which was the proposal for NCES to assist the Office of Civil Rights (OCR) with collecting school level finance data as part of the Civil Right Data Collection (CRDC), resulting in the establishment of SLFS as a mandatory data collection; this package was cleared in April 2023 (OMB# 1850-0930 v.4). This was immediately followed by a change request (OMB# 1850-0930 v.5) to add the NCES response to public comments that were submitted during the 30D public comment period.

NCES is still working to ensure that respondents are ready for the changes introduced in OMB# 1850-0930 v.4. This change request is to clear a letter to be sent in Summer 2023 to the Fiscal Coordinators of State Education Agencies who are not currently participating in SLFS, ensuring that they're aware of how NCES plans to work with states and respondents to facilitate state data submissions. The letter has been added to Appendix A, and the full-text is included below.

July 5, 2023

Dear State Fiscal Coordinator,

As you are aware, the Office of Management and Budget (OMB) approved the Common Core of Data (CCD) School-Level Finance Survey (SLFS) 2022-2024 package on April 18, 2023 and also approved adding the Responses to 30D Comments as a non-substantive change to a currently approved collection on May 19, 2023.

The proposal for NCES to assist the Office of Civil Rights (OCR) with collecting school level finance data as part of the Civil Rights Data Collection (CRDC) for fiscal years 2022 through 2024 requires the following under an incremental action plan:

- SEAs to report total current expenditures for each public PK-12 school within the state in school year 2021-22; and
- SEAs to report total current expenditures by four subfunctions and three exhibits in school years 2022-23 and 2023-24.

SEA respondents have the option – and are encouraged to – report additional expenditure data for each public (PK-12) school in the State as requested on the SLFS form for the FY 22, FY 23, and FY 24 data collections.

The purpose of this letter is to reiterate that NCES and the Census Bureau are flexible pertaining to the implementation of the SLFS incremental action plan. The Responses to 30D Comments on the SLFS 2022-2024 package states that, “NCES will carefully listen to the comments of State Fiscal Coordinators regarding whether the incremental action plan should be applied in a flexible manner. For example, is anticipated that schools will be able to collect and report total current expenditures for Instruction (function 1000) and Instructional Staff Support Services (function 2200) as that data includes salaries and benefits for teachers, teaching assistants, librarians and library aides, and in-service teacher trainers. (Cornman, Phillips, Howell, and Zhou, 2022, fn. 5).¹ Personnel at the school-level are cognizant of the salaries and benefits for teachers as well as teaching assistants for their respective schools. School-level personnel also have access to expenditures incurred for curriculum development, student assessment, technology, and supplies and purchased services related to those activities, which encompasses the balance of current expenditures for Instruction and Instructional Staff Support Services. It is also anticipated that schools will be able to collect and report total current expenditures for School Administration Support Services (function 2400).” (pg. 10-11).

The Responses to 30D Comments on the SLFS 2022-2024 package further states that, “If SEAs cannot immediately report expenditures for Student Support Services (function 2100), which includes activities designed to assess and improve the well-being of students (e.g. administrative, guidance, health, and logistical support), NCES will be flexible and focus on developing the capacity of school-

¹ Cornman, S.Q., Phillips, J.J., Howell, M.R., and Zhou, L. (2022). *Revenues and Expenditures for Public Elementary and Secondary Education: FY 20* (NCES 2022-301). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved [date] from <https://nces.ed.gov/pubsearch>.

level personnel to collect and report these expenditures going forward. (Allison, 2015, p. 123).² NCES will provide technical support to State Fiscal Coordinators on how to collect and report expenditures related to student health and guidance by conducting quarterly interactive webinars, including cross-training by other SEAs.³ Therefore, if SEAs cannot report expenditures for one of four data items in the SLFS incremental action plan, such as Student Support Services, NCES will provide the opportunity for an extension of time the States to develop the ability to report the data.” (pg. 11).

The NCES Response to the 30D Comments on the SLFS 2022-2024 package can be viewed at: https://www.reginfo.gov/public/do/PRAViewDocument?ref_nbr=202305-1850-005.

NCES and Census Bureau will conduct training on submission of the FY 22 SLFS data on August 10th at 9:00 AM during the 2023 STATS-DC data conference in Bethesda, Maryland. This training will be offered in-person for State Fiscal Coordinators and a virtual link will be provided in the immediate future.

NCES and Census Bureau staff members are ready to formally meet with your staff members pertaining to questions about the SLFS FY 2022-2024 data collection. If you would like to schedule a meeting or have any other questions or concerns, I can be reached via email at stephen.cornman@ed.gov.

Sincerely,



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U.S. Department of Education

² Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015- 347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved January 2, 2023, from <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.

³ The SLFS instructions for student support services provide that, “Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.”