

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

## **Appendix A. Communication Materials**

**OMB# 1850-0930 v.7**

**April 2026**

**National Center for Education Statistics (NCES)**

### **Contents:**

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January 29, 2026

Dear Fiscal Coordinator:

The National Center for Education Statistics (NCES) and the U.S. Census Bureau would like to thank you for your participation in the FY 2025 School-Level Finance Survey (SLFS). This survey provides a central source of data for examining the extent to which school-level education resources are distributed across and within school districts, a question of perennial interest among policymakers, practitioners, and the public. Your assistance enables us to collect and report school-level education finance information that will be valuable to stakeholders across the nation. Please be aware that public records retained from this collection do not require confidentiality.

This survey is mandatory. NCES, part of the U.S. Department of Education's Institute of Education Sciences, is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002; 20 U.S.C. § 9543). The SLFS is mandatory as a supplement to the 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). The U.S. Department of Education Office for Civil Rights (OCR) is authorized by Section 203(c)(3) of the DEOA to enter into contracts and other arrangement with public agencies as may be necessary to carry out its compliance and enforcement functions and is working with NCES to do so. Public records retained from this collection do not require confidentiality.

The purpose of this letter is to officially announce the opening of the collection for the FY 2025 survey. I have enclosed the FY 2025 survey form and the materials you need to participate, which will assist you with your data submission. If you need additional information or have questions, please contact me or the SLFS staff at the Census Bureau at (800) 622-6193 or [ewd.sfs.list@census.gov](mailto:ewd.sfs.list@census.gov).

Additionally, please provide contact information for any state education agency personnel that can be reached by the SLFS staff with any questions about your state's SLFS submission. Specifically:

1. State coordinator name, title, phone number, and email
2. If you have delegated someone else to be the primary contact for data inquiries, please provide this person's name, title, phone number, and email address

We look forward to working with your state on this survey. The success of this collection will be due to your cooperation, and we greatly appreciate your efforts.

Sincerely,

Chris Greene  
Senior Advisor to the Commissioner  
National Center for Education Statistics  
Institute of Education Sciences, U.S. Department of Education

# FY 2025 SLFS FILE SUBMISSION INSTRUCTIONS

## **FTP (File Transfer Protocol) - Send a File Utility**

**This is a user-friendly method of sending your data files to the Census Bureau.**

1. Go to the URL: <https://secure.census.gov/cgi-bin/sendfile>
2. When prompted, login with your User-ID and Password. (User-ID = **slfs**; the password will arrive in a separate e-mail.)
3. Browse to the file to be uploaded.
4. Select the file to be uploaded in the directory browser pop-up.
5. Click “Open” button in the directory browser pop-up. This closes the pop up, and places the file name (and its full path) in the text field labeled “File to Send.”
6. Optionally, provide a different name in the “New File Name” text field. This new name will be used to save the file on the target server.
7. Provide sender’s email address in the text field labeled “Sender’s Email Address.”
8. Please enter [ewd.slfs.list@census.gov](mailto:ewd.slfs.list@census.gov) in the text field “Census Bureau Employee’s E-Mail Address.” An e-mail will be sent to this e-mail address when the upload process is complete letting staff know your data have been uploaded to the Census Bureau.

*Note: If you cannot locate the password, please contact SLFS staff by phone or e-mail.*

*E-mail: [ewd.slfs.list@census.gov](mailto:ewd.slfs.list@census.gov)*

*Phone: (800) 622 – 6193*

# Basic SLFS Edits

[Note:  $\nlessgtr$  = should NOT be greater than]

## Individual School Totals Edits

1) **Critical edit:** [SLFS item with Exclusions]  $\nlessgtr$  [SLFS item without Exclusions]

**Examples:** Z33SE (instructional salaries with exclusions)  $\nlessgtr$  Z33S (instructional salaries without exclusions), V17SE (school administration salaries with exclusions)  $\nlessgtr$  V17S (school administration salaries without exclusions), etc.

2) **Critical edit:** [Salaries + Benefits]  $\nlessgtr$  [Total Function]

**Examples:** Z33S (instruction salaries) + V10S (instruction employee benefits)  $\nlessgtr$  E13S (total instruction expenditures), V13S (instructional staff support services salaries) + V14S (instructional staff support services employee benefits)  $\nlessgtr$  E07S (total instructional staff support services expenditures), etc.

3) **Critical edit:** [Teacher Salaries + Instructional Aide Salaries]  $\nlessgtr$  [Total Instruction Salaries]

**Examples:** Z39S + Z40S  $\nlessgtr$  Z33S; Z39SE + Z40SE  $\nlessgtr$  Z33SE

4) **Critical edit:** [Improvement of Instruction + Library and Media Services]  $\nlessgtr$  [Total Instructional Staff Support]

**Examples:** V03S + V04S  $\nlessgtr$  E07S; V03SE + V04SE  $\nlessgtr$  E07SE

5) Compare Current Year SLFS expenditures to corresponding Prior Year SLFS expenditures at school level for reasonableness

6) Check for Per Pupil Expenditure Outliers

Per Pupil Expenditure = (E13S + E17S + E07S + E08S + E09S + V40S + V45S + V90S + E11S + V60S + V65S + CE4S)/Membership<sup>1</sup>

#### 7) Check for Average Teacher Salary Outliers

Average Teacher Salary = Z39S/FTE Teacher Count<sup>2</sup>

#### 8) Check Current Year SLFS data submission for reasonableness

Confirm number of schools in data submission is comparable with prior year, no unexpectedly missing SLFS item codes/expenditure data, school-level identification numbers are consistent with the school identification numbers reported by the state education agency through ED Facts for the NCES CCD Public Elementary/Secondary School Universe Survey, etc.

### **District Totals Edits**

1) Compare Current Year SLFS expenditures to corresponding Prior Year SLFS expenditures at school district/LEA level for reasonableness

2) Compare district-aggregated SLFS expenditures to corresponding district-aggregated F-33 expenditures for reasonableness

District-aggregated SLFS expenditures should be within reason and NOT greater than corresponding F-33 expenditures

**Example:** E17S (SLFS total pupil support services expenditures)  $\nless$  E17 (F-33 total pupil support services expenditures)

### **State Totals Edits**

1) Compare Current Year SLFS expenditures to corresponding Prior Year SLFS expenditures at state level for reasonableness

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<sup>1</sup> "Membership" = student membership as reported by the state education agency to the U.S. Department of Education through ED Facts and included on the NCES CCD Public Elementary/Secondary School Universe Survey

<sup>2</sup> "FTE Teacher Count" = full-time equivalent teacher count as reported by the state education agency to the U.S. Department of Education through ED Facts and included on the NCES CCD Public Elementary/Secondary School Universe Survey

**2)** Compare state-aggregated SLFS expenditures to corresponding state-level NPEFS expenditures for reasonableness

State-aggregated SLFS expenditures should be within reason and NOT greater than corresponding NPEFS expenditures

**Example:** E13S (SLFS total instruction expenditures)  $\nrightarrow$  STE1 (NPEFS total instruction expenditures)

**3)** Compare state-aggregated SLFS expenditures to corresponding state-aggregated F-33 expenditures for reasonableness

State-aggregated SLFS expenditures should be within reason and NOT greater than corresponding F-33 expenditures

**Example:** E09S (SLFS total school administration expenditures)  $\nrightarrow$  E09 (F-33 total school administration expenditures)