School Level Finance Survey

Purpose of the School Level Finance Survey (SLFS)

- Policymakers, researchers, and the public have long voiced concerns about the equitable distribution of school funding within and across school districts.

- Prior to the SLFS, there was not enough data to compare expenditures per pupil among schools and to examine what works—how is the money being used?

The SLFS can be utilized to answer research questions such as:

Have **increased resources** from COVID-19 federal assistance and state/local funding **directly reached students** in the classroom through enhanced instruction and student support services?

Is there in schools within and across districts with respect **evidence of resource inequity** to instructional expenditures or spending across the various essential support services?

Do **levels of expenditures** for instruction per pupil **vary between high-income and low-income schools** within and across school districts and states?

Are there **differences in the activities**, or functions, on which schools are spending money and do these differences have an impact on student outcomes?

SLFS FY 2022–2024

The **Civil Rights Data Collection** (CRDC) is a mandatory data collection that recipients are legally obligated to complete.

Office of Civil Rights (OCR) explored options for requiring SEAs to complete NCES's **School-Level Finance Survey** (SLFS).

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).

OCR proposed to work with NCES to assist OCR with collecting school level finance data as part of the CRDC.

On April 18, 2023, the Office of Management and Budget (OMB) approved SLFS 2022–2024.

SLFS Incremental Action Plan FY 2022, 2023, & 2024

Collection Year	Summary of Expenditure Data to be Reported	Opening Date	Submission Deadline
FY 22	Total current expenditures for each public PK–12 school within the state	5/31/2023	12/29/2023
FY 23 & FY 24	Total current expenditures for each public PK–12 school within the State; and Current Expenditures by **4 functions** & **3 exhibits**	1/29/2024 1/27/2025	12/31/2024 10/31/2025

Total Current Operation Expenditures:

Functions
Instruction (function 1000)
Student support services (function 2100)
Instructional staff support (function 2200)
School administration (function 2400)

Exhibits
Teacher salaries (function 1000: objects 1X1 and 1X3)
Instructional aide salaries (function 1000: objects 1X2)
Books and Periodicals (function 1000 and 2200; object 640)

Reporting Current Expenditures by four functions in FY 2023 and 2024

- Instruction (function 1000) includes the activities dealing directly with the interaction between teachers and students. (Allison, 2015, p. 123). Instruction includes activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. (Allison, 2015, p. 124).

- Student support services (function 2100) includes activities designed to assess and improve the well-being of students and to supplement the teaching process. (Allison, 2015, p. 123).

- Instructional staff support (function 2200) includes activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. (Allison, 2015, p. 124).

- School administration (function 2400) includes activities concerned with overall administrative responsibility for a school. (Allison, 2015, p. 128).

SLFS Data Items (full-scale data collection)

Elementary-Secondary Education Instructional Programs (PreK-12)	Salaries (object series 100)	Employee benefits (object series 200)	Total (all current operation objects)
Instruction (function 1000)			
Support services, pupils (function 2100)			
Support services, instructional staff (function 2200)			
Support services, general administration (function 2300)			
Support services, school administration (function 2400)			
Support services, operation and maintenance of plant (function 2600)			
Support services, student transportation (function 2700)			
Business/central/other support services (functions 2500 and 2900)			

SLFS Data Items (full-scale data collection)

Elementary-Secondary Education Noninstructional Programs (PreK-12)	Salaries (object series 100)	Employee benefits (object series 200)	Total (all current operation objects)
Food services (function 3100)			
Enterprise operations (function 3200)	NA		
Other	NA	NA	
Districtwide current expenditures	NA	NA	

SLFS Data Items—Exhibits (full-scale data collection)

Exhibits and Special Items	Amount
Teacher salaries (function 1000: objects 1X1 and 1X3)	
Instructional aide salaries (function 1000: objects 1X2)	
Improvement of instruction (function 2210: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	
Library and media services (function 2220: objects 300-490, 530-550, 580, 600-620, 640-650, 730, 790, 810, and 890)	
Books and periodicals (functions 1000 and 2220: object 640)	
Technology-related supplies and purchased services (ALL functions: objects 351, 352, 432, 443, 530, and 650)	
Technology-related hardware (ALL functions: object 734)	
Technology-related software (ALL functions: object 735)	

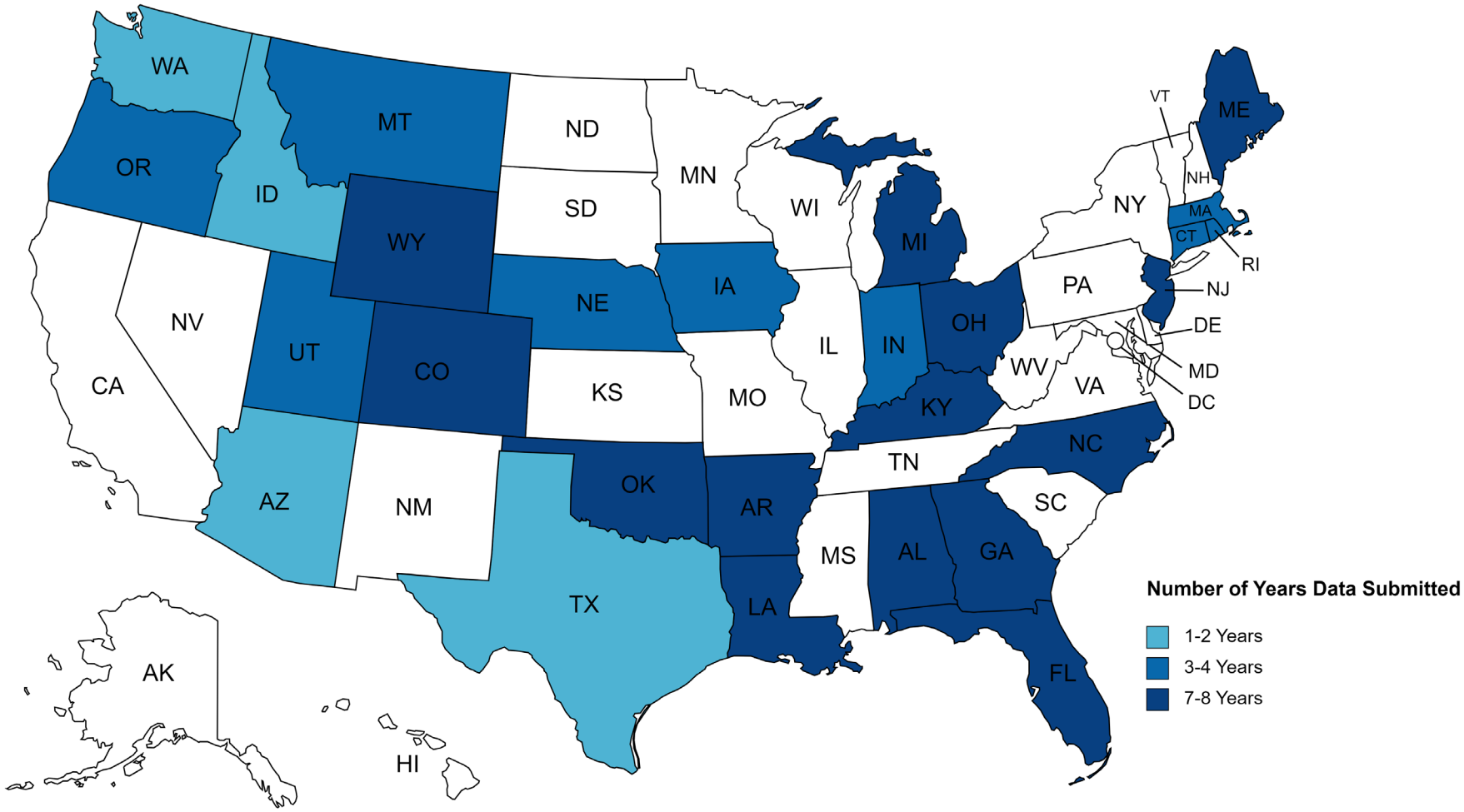
Differences in school finance variables between CRDC and SLFS

Four finance data items collected in the CRDC	Data Items on SLFS containing CRDC data items	Additional data items collected on SLFS (not on CRDC)
Salary Amounts for Teachers;	Exhibit: Teacher Salaries; School Years 2022-23 and 2023-24	Employee benefits for instruction function.
Salary Amounts for Staff;	Exhibit: Instructional Aid Salaries School Years 2022-23 and 2023-24	Total current expenditures by each function: instruction; support services for students; instructional staff; general and school administration; operations and maintenance of plant; student transportation; business/central
Salary Amount for Total Personnel; and	Salaries for all functions are collected on full-scale SLFS (summation of those salary amounts equals salaries for total personnel)	Employee benefits for each function of education instruction/non-instruction programs.
Amount of Non–Personnel Expenditures	Calculation: Total Current Expenditures – Salaries and Benefits for personnel _____ =Non-personnel expenditures	Total current expenditures from food services, enterprise operations, other programs; Total current expenditures borne by the central office at the LEA level.

Current Expenditures definition is consistent across State, district, & school finance surveys

- In contrast to school finance data items on the CRDC, the definition of current expenditures is consistent across the state-level NPEFS; the School District Finance Survey (F–33); and the SLFS.
- As of FY 18, SLFS data collection reflected total current expenditures for each school.
- Going forward, the SLFS data collection for FY 22, FY 23, and FY 24 also includes 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 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… (Cornman, S.Q., Ampadu, O., Wheeler, S., Hanak, K. and Zhou, L. (2019), p. B-2).

School-Level Finance Survey (SLFS): States Submitting Data 2014–2021



FY 2022–2024 SLFS: Status of SEAs New to SLFS

SEAs who immediately committed to submit data for FY22–FY24:	NCES and the Census Bureau met with SEAs from:	Meetings that must be scheduled in the immediate future:
Mississippi Missouri New Mexico North Dakota South Carolina Tennessee Vermont Virginia West Virginia	Alaska, California District of Columbia Illinois, Kansas Maryland, Massachusetts Minnesota, Montana Nevada, New York New Mexico, Pennsylvania Rhode Island, South Dakota Wisconsin	Hawaii New Hampshire

Meetings with SEAs New to SLFS

State	Meeting	Result
Alaska	Aug 9, 2023	FY 2023: Instruction expenditures from 5 largest districts
California	Aug 28, 2023	FY 2024: Instruction expenditures from selected districts
Minnesota	Sept 20, 2023	FY 2022 and FY 2023: participating in full-scale SLFS survey
New York	Aug 4, 2023	FY 2023: Instruction, Instructional Staff (partial reporting), School Administration; FY 2024 participate in full-scale SLFS survey
Wisconsin	Aug 2, 2023	FY 2023: Follow incremental action plan; Fiscal Coordinator to submit plan
Nevada	Aug 31, 2023	FY 2023: Instruction, Instructional Staff, School Administration; 3 exhibits
Hawaii	Jan, 2024	Submission of FY 22 data within 1 month is confirmed
South Dakota	Sept 21, 2023	FY 2023 and FY 2024: Instruction, School Administration; Instructional Staff and Student Support Expenditures utilizing allocation strategy
DC	Nov 2, 2023	FY 2023: Instruction, Student Supports, Instructional Staff (clarifying), School Administration; FY 2024 participate in full-scale SLFS survey
Kansas		FY 2023: all subfunctions/exhibits; FY 2024: full-scale SLFS survey
Maryland	Jan 10, 2024	FY 2024 and FY 2024: Instruction, Student Supports, Instructional Staff, School Admin.
New Hampshire		Submitted FY 2022 data
North Dakota		FY 2023 and FY 2024: Instruction, Student Supports, Instructional Staff, School Admin.
Pennsylvania	Dec 15, 2023	FY 2024: Instruction expenditures from 10 large districts; FY 2025 full-scale survey
Vermont		FY 2023 and FY 2024: participate in full-scale SLFS survey

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