

Technical Appendix

Funding and Finance Data Map

This Technical Appendix shows the source for each data element included on the [Strategic Funding and Finance Center Funding and Finance Data Map](#). It also includes links to the original data sources and explains any changes made to the source data for the map. If you have questions about a data source, please visit the linked website for more information.

Please note that for school year data, the spring semester is always the year identified (e.g., 2022 for SY 2021-2022), unless otherwise specified in the data. Additionally, all values in the Calculation Approach column are rounded to one decimal place unless otherwise specified.

If you have questions about the data or suggestions for new data elements or map features, please contact us at sffcenter@air.org.

Student Characteristics

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
Total Public PK-12 Enrollment	2022	State	National Center for Education Statistics (NCES) - Elementary and Secondary Information System (ELSI)	ELSI- Total Students, All Grades (Excludes Adult Education) [Public School]	Direct from source	Not applicable
% of Students Enrolled in Public Schools	2022	State	School Finance Indicators Database	"Coverage"	Direct from source	Not applicable
Total Private K-12 Enrollment	2021	State	NCES- Digest of Education Statistics	Digest of Education Statistics – Table 205.80. Private elementary and secondary schools, enrollment, teachers, and high school graduates, by state: Selected years, 2009 through 2021	Direct from source	Not applicable
% of Students Enrolled in Private Schools	2021	State	NCES- Condition of Education	NCES Private School Enrollment. Condition of Education – Figure 2. Percentage of kindergarten through grade 12 students enrolled in private schools, by state: Fall 2021	Direct from source	Not applicable

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
% of students in city schools	2022	State	NCES- Digest of Education Statistics	Digest of Education Statistics – Table 203.72. <i>Public elementary and secondary school enrollment, by locale and state: Fall 2021</i>	Calculated by AIR	Calculated by dividing the total number of students in city schools by the total number of students across all locales in the state.
% of students in suburban schools	2022	State	NCES- Digest of Education Statistics	Digest of Education Statistics – Table 203.72. <i>Public elementary and secondary school enrollment, by locale and state: Fall 2021</i>	Calculated by AIR	Calculated by dividing the total number of students in suburban schools by the total number of students across all locales in the state.
% of students in town schools	2022	State	NCES- Digest of Education Statistics	Digest of Education Statistics – Table 203.72. <i>Public elementary and secondary school enrollment, by locale and state: Fall 2021</i>	Calculated by AIR	Calculated by dividing the total number of students in town schools by the total number of students across all locales in the state.
% of students in rural schools	2022	State	NCES- Digest of Education Statistics	Digest of Education Statistics – Table 203.72. <i>Public elementary and secondary school enrollment, by locale and state: Fall 2021</i>	Calculated by AIR	Calculated by dividing the total number of students in rural schools by the total number of students across all locales in the state.

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
% of students identified as English learners	2021	State	NCES- Condition of Education	NCES English Learners in Public Schools. Condition of Education – Figure 1. <i>Percentage of public school students who were English learners (ELs), by state or jurisdiction: Fall 2021</i>	Direct from source	Not applicable
% of students receiving special education services	2023	State	NCES- Condition of Education	NCES Students with Disabilities. Condition of Education – Figure 1. <i>Students ages 3–21 served under the Individuals with Disabilities Education Act (IDEA), as a percentage of public school enrollment, by state and jurisdiction: School year 2022–23</i>	Direct from source	Not applicable
% of students identified as economically disadvantaged	2023	State	NCES- Digest of Education Statistics	Digest of Education Statistics – Table 204.10. <i>Number and percentage of public school students eligible for free or reduced-price lunch, by state: Selected school years, 2000-01 through 2022-23</i>	Direct from source	Not applicable

Schools, Program, and Workforce

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
% of all schools that are public schools	2021	State	NCES- Digest of Education Statistics	Digest of Education Statistics – Table 205.80. <i>Private elementary and secondary schools, enrollment, teachers, and high school graduates, by state: Selected years, 2009 through 2021; Common Core of Data – Table 3.</i> <i>Number of operating public elementary and secondary schools, by school type, charter, magnet, Title I, Title I schoolwide status, and state or jurisdiction: School year 2021–22</i>	Calculated by AIR	Calculated by summing the total number of operating schools from Common Core of Data Table 3 and the total number of private schools from Digest of Education Statistics Table 205.80. Then took the relative percentage of the total number that were public schools. Please note that for the purposes of this percentage calculation, homeschool students are not counted.
% of Public Schools that are Charter Schools	2022	State	NCES- Common Core of Data (CCD)	Common Core of Data – Table 3. <i>Number of operating public elementary and secondary schools, by school type, charter, magnet, Title I, Title I schoolwide status, and state or jurisdiction: School year 2021–22</i>	Calculated by AIR	Calculated by dividing the number of charter schools by the total number of operating schools in the state. Rounded to the nearest whole number.

Funding and Finance

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
Total current Pre-K-12 education expenditures	2022	State	NCES- ELSI	ELSI – Total Current Expenditures for Public El-Sec (ELSI code: TE5) [State Finance]	Direct from source	Not applicable
Total spending on early childhood education (Pre-K)	2024	State	National Institute for Early Education Research (NIEER)- State of Preschool Yearbook	NIEER State of Preschool Yearbook – State Summary Pages	Direct from source	Not applicable
Average spending per child on early childhood education	2024	State	NIEER- State of Preschool Yearbook	NIEER State of Preschool Yearbook – State Summary Pages	Direct from source	Not applicable
Average per-student spending (Pre-K-12)	2022	State	NCES- First Look Report	NCES First Look Report – Table 4. <i>Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022</i>	Direct from source	Not applicable

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
Average per-student spending on instruction	2021	State	NCES- First Look Report	NCES First Look Report – Table 4. <i>Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022</i>	Direct from source	Not applicable
Average per-student spending on support services	2021	State	NCES- First Look Report	NCES First Look Report – Table 4. <i>Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022</i>	Direct from source	Not applicable
Average per-student spending on non-instructional services	2021	State	NCES- First Look Report	NCES First Look Report – Table 4. <i>Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022</i>	Calculated by AIR	Calculated by summing the per student expenses for food services and enterprise operations for each state.

Revenue Used for Education

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
Total K-12 education revenue	2022	State	NCES- ELSI	ELSI – Total Revenues (TR) [State Finance]	Direct from source	Not applicable
Average K-12 revenue per student	2022	State	NCES- ELSI	ELSI – Total Revenues (TR) per Pupil (MEMBR) [State Finance]	Direct from source	Not applicable
% of revenue from federal sources	2022	State	NCES- ELSI	ELSI – Federal Revenues (STR4) [State Finance]; Total Revenues (TR) [State Finance]	Calculated by AIR	Calculated by dividing the federal revenues by the total revenues to create a percentage. Rounded to one decimal place.
% of revenue from state sources	2022	State	NCES- ELSI	ELSI – State Revenues (R3) [State Finance]; Total Revenues (TR) [State Finance]	Calculated by AIR	Calculated by dividing the state revenues by the total revenues to create a percentage. Rounded to one decimal place.
% of revenue from local sources	2022	State	NCES- ELSI	ELSI – Local Revenues Subtotal (STR1+R2) [State Finance]; Total Revenues (TR) [State Finance]	Calculated by AIR	Calculated by dividing the local revenues by the total revenues to create a percentage. Rounded to one decimal place.

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
% of revenue from property taxes	2022	State	Tax Foundation	Facts & Figures 2025: How Does Your State Compare? – Table 7. Sources of State and Local Tax Collections, Percentage of Total from Each Source	Direct from source	Not applicable
% of revenue from income taxes	2022	State	Tax Foundation	Facts & Figures 2025: How Does Your State Compare? – Table 7. Sources of State and Local Tax Collections, Percentage of Total from Each Source	Direct from source	Not applicable
% of revenue from sales taxes	2022	State	Tax Foundation	Facts & Figures 2025: How Does Your State Compare? – Table 7. Sources of State and Local Tax Collections, Percentage of Total from Each Source	Direct from source	Not applicable
% of revenue from other local sources	2022	State	Tax Foundation	Facts & Figures 2025: How Does Your State Compare? – Table 7. Sources of State and Local Tax Collections, Percentage of Total from Each Source	Calculated by AIR	Calculated by summing corporate income and other taxes to create one total for other sources

Strategic Funding and Flexibility

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
Primary funding model Type	2024	State	Education Commission of the States (ECS)	50-State Comparison K-12 Funding 2024 – Primary Funding Model	Direct from source	Primary funding model Type
Supplemental funding for students who are economically disadvantaged	2024	State	ECS	50-State Comparison K-12 Funding 2024 – Low Income Funding Mechanism	Direct from source	Supplemental funding for students who are economically disadvantaged
Supplemental funding for students with disabilities	2024	State	ECS	50-State Comparison K-12 Funding 2024 – Special Education Funding Mechanism	Direct from source	Supplemental funding for students with disabilities
Supplemental funding for students who are English learners	2024	State	ECS	50-State Comparison K-12 Funding 2024 – English Learner Funding Mechanism	Direct from source	Supplemental funding for students who are English learners
Supplemental funding for students who are gifted and talented	2024	State	ECS	50-State Comparison K-12 Funding 2024 – Gifted and Talented Funding Mechanism	Direct from source	Supplemental funding for students who are gifted and talented
Supplemental funding for small districts	2024	State	ECS	50-State Comparison K-12 Funding 2024 – Small Size or Isolated Funding Mechanism	Direct from source	Supplemental funding for small districts

Data Element	Year	Geographic Unit of Analysis	Data Source	Specific Table, Figure, or Variable Used	Direct from Source or Calculated by AIR	Calculation Approach (if applicable)
How students are counted	2024	State	ECS	50-State Comparison K-12 Funding 2024 – Student Count Method	Direct from source	How students are counted
How often students are counted	2024	State	ECS	50-State Comparison K-12 Funding 2024 – Student Count Duration	Direct from source	How often students are counted
Type of Hold Harmless Attendance Policy	2023	State	EdChoice	How States Protect Funding for K-12 Public Schools: A summary of state policies – Hold Harmless Provisions	Direct from source	Type of Hold Harmless Attendance Policy