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.

For school year data, the spring semester is always the year identified (e.g., 2022 for SY 2021–22), unless otherwise specified in the data.

Unless otherwise specified, all values in the Calculation Approach column are rounded to one decimal place.

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

Technical Notes on District Data

State-level data missingness. Some states may have widespread missing values for particular district-level measures because of how data are reported to federal collections or because reporting is incomplete. If you identify instances where widespread missingness in a state appears to be in error, please contact us at sffcenter@air.org.

District inclusion. District-level data include only districts classified by the National Center for Education Statistics as regular public school districts, either as components of supervisory unions or as districts that are not components of supervisory unions. This excludes federally operated agencies, independent charter districts, other local education agencies, service agencies, specialized public school districts, state-operated agencies, and supervisory unions.

Minimum FTE for ratio calculations. Student-to-staff ratios are calculated only when a district reports at least 0.25 full-time-equivalent (FTE) staff in the relevant position category; otherwise, the ratio is reported as missing. This threshold limits ratios that are extremely large or unstable because the reported staffing level is very small, such as 0.01 FTE, and therefore helps keep the displayed ratios meaningful.

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
Total Public K–12 Enrollment	2023	District	Common Core of Data (CCD)	CCD Membership File	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)
Total Number of Children Ages 0–5	2022	State	Center for the Study of Child Care Employment	State Profiles	Direct from source	Not applicable
Pre-K Ages Served	2025	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
% of 3-Year-Olds Enrolled in School	2025	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
% of 4-Year-Olds Enrolled in School	2025	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
% of Both 3-and-4-Year-Olds Enrolled in School	2025	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

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 who are American Indian/Alaska Native Students	2022	State	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are American Indian/Alaska Native by the total enrolled students to create a percentage. Rounded to one decimal place.
% of Students who are American Indian/Alaska Native Students	2023	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are American Indian/Alaska Native in the district by the total enrolled students in the district to create a percentage. Rounded to one decimal place.
% of Students who are Asian	2022	State	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are Asian or Pacific Islander by the total enrolled students 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 Students who are Asian	2023	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are Asian or Pacific Islander in the district by the total enrolled students in the district to create a percentage. Rounded to one decimal place.
% of Students who are Black	2022	State	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are Black by the total enrolled students to create a percentage. Rounded to one decimal place.
% of Students who are Black	2023	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are Black in the district by the total enrolled students in the district 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 Students who are Hispanic	2022	State	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are Hispanic by the total enrolled students to create a percentage. Rounded to one decimal place.
% of Students who are Hispanic	2023	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students in the district who are Hispanic by the total enrolled students in the district to create a percentage. Rounded to one decimal place.
% of Students who are Multi-Racial	2022	State	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are two or more races by the total enrolled students 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 Students who are Multi-Racial	2023	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are two or more races in the district by the total enrolled students in the district to create a percentage. Rounded to one decimal place.
% of Students who are Pacific Islander	2022	State	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are native Hawaiian or Pacific Islander by the total enrolled students to create a percentage. Rounded to one decimal place.
% of Students who are Pacific Islander	2023	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are native Hawaiian or Pacific Islander in the district by the total enrolled students in the district 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 Students who are White	2022	State	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are White by the total enrolled students to create a percentage. Rounded to one decimal place.
% of Students who are White	2023	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students who are White in the district by the total enrolled students in the district to create a percentage. Rounded to one decimal place.
% of Students whose Race was not Reported	2022	State	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the students whose race was not reported by the total enrolled students 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 students in city schools	2022	State	NCES—Digest of Education Statistics	**Digest of Education Statistics—Table 203.72**. *Public elementary and secondary school enrollment, by locale and state: Fall 2021*	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.** *Public elementary and secondary school enrollment, by locale and state: Fall 2021*	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.** *Public elementary and secondary school enrollment, by locale and state: Fall 2021*	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**. *Public elementary and secondary school enrollment, by locale and state: Fall 2021*	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)
District Locale	2023	District	National Center for Education Statistics (NCES)—Elementary and Secondary Information System (ELSI)	ELSI– Locale [District] 2022-23	Direct from source	Not applicable
% of Students in Households Living in Poverty	2023	District	U.S. Census Bureau, Small Area Income and Poverty Estimates (SAIPE) Program	Income and Poverty Interactive Data Tool—District Files	Direct from source	Not applicable
% of students identified as English learners	2021	State	NCES—Condition of Education	**NCES English Learners in Public Schools. Condition of Education—Figure 1**. *Percentage of public school students who were English learners (ELs), by state or jurisdiction: Fall 2021*	Direct from source	Not applicable
% of students identified as English learners	2022	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the number of English learner students in a district by the total number of students in a district.

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 receiving special education services	2023	State	NCES—Condition of Education	**NCES Students with Disabilities. Condition of Education—Figure 1.** *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*	Direct from source	Not applicable
% of students receiving special education services	2023	District	Common Core of Data (CCD)	CCD Membership File	Calculated by AIR	Calculated by dividing the number of special education students in a district by the total number of students in a district.
% of students identified as economically disadvantaged	2023	State	NCES—Digest of Education Statistics	**Digest of Education Statistics—Table 204.10.** *Number and percentage of public school students eligible for free or reduced-price lunch, by state: Selected school years, 2000-01 through 2022-23*	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 High School Students that are Career and Technical Education Concentrators	2022	State	Perkins V Enrollment Data, Office of Career, Technical and Adult Education; Common Core of Data	Perkins V, CTE concentrator, Secondary; CCD Membership File	Calculated by AIR	Calculated by diving the total number of secondary CTE concentrators by the sum of the total number of students enrolled in grades 9-12.

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)
Total Number of Public and Private Schools in State	2022	State	NCES—Digest of Education Statistics	**Common Core of Data—Table 3.** *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;* **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*;	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.

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**. *Private elementary and secondary schools, enrollment, teachers, and high school graduates, by state: Selected years, 2009 through 2021*; **Common Core of Data—Table 3.** *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*	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.

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 Private Schools	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*; **Common Core of Data—Table 3.** *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*	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 private 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.** *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*	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.

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 Public Schools that are Title 1 Schools	2022	State	NCES—Digest of Education Statistics	**Common Core of Data—Table 3.** *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*	Calculated by AIR	Calculated by dividing the number of Title 1 schools by the total number of operating schools in the state. Rounded to the nearest whole number.
% of Public Schools that are Magnet Schools	2022	State	NCES—Digest of Education Statistics	**Common Core of Data—Table 3.** *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*	Calculated by AIR	Calculated by dividing the number of magnet schools by the total number of operating schools in the state. Rounded to the nearest whole number.
% of Public Schools that are Alternative Education Schools	2022	State	NCES—Digest of Education Statistics	**Common Core of Data—Table 3.** *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*	Calculated by AIR	Calculated by dividing the number of alternative education schools by the total number of operating schools in the state. Rounded to the nearest whole number.

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 Public Schools that Only Offer Career and Technical Education Program	2022	State	NCES—Digest of Education Statistics	**Common Core of Data—Table 3.** *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*	Calculated by AIR	Calculated by dividing the number of schools that only offer career and technical education programming by the total number of operating schools in the state. Rounded to the nearest whole number.
% of Public Schools that Only Offer Special Education Program	2022	State	NCES—Digest of Education Statistics	**Common Core of Data—Table 3.** *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*	Calculated by AIR	Calculated by dividing the number of schools that only offer special education programming by the total number of operating schools in the state. Rounded to the nearest whole number.
Number of Districts	2022	State	National Center for Education Statistics (NCES)— Elementary and Secondary Information System (ELSI)	ELSI—Total Number Operational School Districts [District]	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 District Enrollment	2022	State	National Center for Education Statistics (NCES)—Elementary and Secondary Information System (ELSI)	ELSI—Total Number Operational School Districts [District]; Total Enrollment (Exclude AE) for SY 2014–15 onward [State]	Calculated by AIR	Calculated by dividing the total number of operational school districts by the total enrollment.
% of All Occupations Living in Poverty	2022	State	Center for the Study of Child Care Employment	State Profiles	Direct from source	Not applicable
% of Early Education Workers Living in Poverty	2022	State	Center for the Study of Child Care Employment	State Profiles	Direct from source	Not applicable
% of Elementary and Middle School Teachers Living in Poverty	2022	State	Center for the Study of Child Care Employment	State Profiles	Direct from source	Not applicable
Median Hourly Wage for All Occupations	2022	State	Center for the Study of Child Care Employment	State Profiles	Direct from source	Not applicable
Median Hourly Wage for Early Childhood Education Workers	2022	State	Center for the Study of Child Care Employment	State Profiles	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)
Median Hourly Wage for Elementary and Middle School Teachers	2022	State	Center for the Study of Child Care Employment	State Profiles	Direct from source	Not applicable
Average Teacher Salary	2023	State	National Education Association	Educator Pay Data 2025	Direct from source	Not applicable
Average Starting Teacher Salary (Bachelor's)	2025	State	National Education Association	2024-2025 Teacher Salary Benchmark Report: ST-1—All Average Teacher Salary Benchmarks	Direct from source	Not applicable
Highest Possible Teacher Salary (Bachelor's)	2025	State	National Education Association	2024-2025 Teacher Salary Benchmark Report: ST-1—All Average Teacher Salary Benchmarks	Direct from source	Not applicable
Average Starting Teacher Salary (Master's)	2025	State	National Education Association	2024-2025 Teacher Salary Benchmark Report: ST-1—All Average Teacher Salary Benchmarks	Direct from source	Not applicable
Highest Possible Teacher Salary (Master's)	2025	State	National Education Association	2024-2025 Teacher Salary Benchmark Report: ST-1—All Average Teacher Salary Benchmarks	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)
Highest Possible Teacher Salary	2025	State	National Education Association	2024-2025 Teacher Salary Benchmark Report: ST-1—All Average Teacher Salary Benchmarks	Direct from source	Not applicable
Average Salary of a School Psychologist	2021	State	Bureau of Labor Statistics	21-1012—Educational, Guidance, and Career Counselors and Advisors	Direct from source	Not applicable
Average Salary of a School Social Worker	2021	State	Bureau of Labor Statistics	21-1021— Child, Family, and School Social Workers	Direct from source	Not applicable
Average Salary of a Teaching Assistant	2022	State	NCES—Digest of Education Statistics	**Digest of Education Statistics—Table 211.70j.** *Employment and average annual wage of teaching assistants in elementary and secondary education industry, by state or jurisdiction: 2016, 2019, and 2022*	Direct from source	Not applicable
Teacher Retention Rate	2022	State	NCES	Teachers' status by state: Percentage distribution of public school teacher stayers, movers, and leavers, by state: 2021–22	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)
Principal Retention Rate	2022	State	NCES	Percentage distribution of 2020–21 public school principals, by 2021–22 status and state: 2021–22	Direct from source	Not applicable
Student -to-Teacher Ratio	2022	State	NCES—Common Core of Data	**Common Core of Data—Table 2.** *Number of operating public schools and districts, student membership, teachers, and pupil/teacher ratio, by state or jurisdiction: School year 2021–22*	Direct from source	Not applicable
Student -to-Teacher Ratio	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the total number of students in the district by the total number of teachers in the district.
Student-to-School Psychologist Ratio	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the total number of students in the district by the total number of psychologists in the district.

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)
Student-to-Non-Psychologist-Student-Support-Staff Ratio	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the total number of students in the district by the total number of support staff in the district.
Student-to-Guidance-Counselor Ratio	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the total number of students in the district by the total number of guidance counselors in the district.
Student-to-Instructional-Coordinator Ratio	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the total number of students in the district by the total number of instructional coordinators in the district.
Student -to-Administrator Ratio	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the total number of students in the district by the total number of administrators in the district.

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 District Staff Who are Paraprofessionals or Instructional Aides	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the number of staff who are paraprofessionals in a district by the total number of staff in a district. Rounded to one decimal place.
% of District Staff Who Are Administrators	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the number of staff who are administrators in a district by the total number of staff in a district. Rounded to one decimal place.
% of District Staff Who Are Teachers	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the number of staff who are teachers in a district by the total number of staff in a district. 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 District Staff Who are Student Support Staff	2023	District	Common Core of Data (CCD)	Staff File	Calculated by AIR	Calculated by dividing the number of staff who are student support staff in a district by the total number of staff in a district. Rounded to one decimal place.
Total Number of Full-Time Equivalent Teachers	2022	State	NCES—ELSI	ELSI—Full-Time Equivalent (FTE) Teachers [State]	Direct from source	Not applicable

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

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 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**. *Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022*	Direct from source	Not applicable
Current Per-Student Spending (Pre-K–12)	2023	District	The School District Finance Survey (F–33)	F-33—STE2T; student_count	Calculated by AIR	Calculated by dividing total district spending by the total number of students in a district. Rounded to the nearest dollar amount.
Average per-student spending on instruction	2021	State	NCES—First Look Report	**NCES First Look Report—Table 4**. *Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022*	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 support services	2021	State	NCES—First Look Report	**NCES First Look Report—Table 4**. *Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022*	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**. *Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022*	Calculated by AIR	Calculated by summing the per student expenses for food services and enterprise operations for each state.
Per-Student Spending on Instruction as a % of Current Expenditures	2021	State	NCES—First Look Report	**NCES First Look Report—Table 3.** *Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022*	Calculated by AIR	Calculated by dividing the amount spent on instruction by the total spent by a state 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)
Per-Student Spending on Non-Instructional Services as a % of Current Expenditures	2021	State	NCES—First Look Report	**NCES First Look Report — Table 3.** *Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022*	Calculated by AIR	Calculated by summing food services and enterprise operations categories and then dividing the total by the total current expenditures to create a percentage. Rounded to one decimal place.
Per-Student Spending on Support Services as a % of Current Expenditures	2021	State	NCES—First Look Report	**NCES First Look Report — Table 3.** *Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022*	Calculated by AIR	Calculated by summing the 8 items categorized as support service items together. Then divided the total amount of those 8 items by the total spent by a state to create a percentage. Rounded to one decimal place.
Transportation Spending per Student	2022	State	NCES—ELSI	ELSI—Equipment/Property—Student Transportation (E257) [State Finance]	Calculated by AIR	Calculated by dividing the amount spent on student transportation by the total number of students.

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 State Appropriation to CTE	2022	State	Advance CTE	State of Career Technical Education) An Analysis of State Secondary CTE Funding Model—State-by-State Funding Table	Direct from source	Not applicable
Per-CTE-Student Spending on CTE	2022	State	Advance CTE	State of Career Technical Education) An Analysis of State Secondary CTE Funding Model—State-by-State Funding Table	Calculated by AIR	Calculated by dividing the total state appropriation to CTE by the total secondary CTE enrollment.

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
Total Revenue from Federal Sources	2022	State	NCES—ELSI	ELSI—Federal Revenues (STR4) [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 federal sources	2023	District	The School District Finance Survey (F–33)	F-33—STR4; TR	Calculated by AIR	Calculated by dividing the federal revenues in a district by the total revenues in a district 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)
Federal Revenue per Student	2022	State	NCES—ELSI	ELSI—Federal Revenues (STR4) per Pupil (MEMBR) [State Finance	Direct from source	Not applicable
Total Revenue from State Sources	2022	State	NCES—ELSI	ELSI—State Revenues (R3) [State Finance]	Direct from source	Not applicable
% 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 state sources	2023	District	The School District Finance Survey (F–33)	F-33—R3; TR	Calculated by AIR	Calculated by dividing the state revenues in a district by the total revenues in a district to create a percentage. Rounded to one decimal place.
State revenue per student	2022	State	NCES—ELSI	ELSI—State Revenues (R3) per Pupil (MEMBR) [State Finance]	Direct from source	Not applicable
Total Revenue from Local Sources	2022	State	NCES—ELSI	ELSI—Local Revenues Subtotal (STR1+R2) [State Finance]	Direct from source	Not applicable
Local revenue per student	2022	State	NCES—ELSI	ELSI—Local Revenues (STR1+R2) per Pupil (MEMBR) [State Finance]	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)
Per-Student Revenues from IDEA (Special Education)	2022	State	NCES—ELSI	ELSI—Federal Rev. —Children with Disabilities (C15) [District Finance]; Fall Membership (MEMBR) [State Finance]	Calculated by AIR	Calculated by dividing revenues from IDEA by the fall membership.
Per-Student Revenues from Title 1 Funds (Economic Disadvantage)	2022	State	NCES—ELSI	ELSI—Federal Rev.—Children with Disabilities (C15) [District Finance]; Fall Membership (MEMBR) [State Finance]	Calculated by AIR	Calculated by dividing revenues from Title 1 by the fall membership.
Per-Student Revenues from the Carl D. Perkins Vocational Act (CTE)	2022	State	NCES—ELSI	ELSI—Federal Rev. —Vocational Education (C19) [District Finance]; Fall Membership (MEMBR) [State Finance]	Calculated by AIR	Calculated by dividing revenues from Perkins V by the fall membership.
% of Federal Revenue from IDEA (Special Education)	2022	State	NCES—ELSI	ELSI—Federal Rev. —Children with Disabilities (C15) [District Finance]; Federal Revenues (STR4) [State Finance]	Calculated by AIR	Calculated by dividing the revenues from IDEA from the total revenue from federal sources to create a percentage.
% of Federal Revenue from Title 1 Funds (Economic Disadvantage)	2022	State	NCES—ELSI	ELSI—Federal Rev. —Children with Disabilities (C15) [District Finance]; Federal Revenues (STR4) [State Finance]	Calculated by AIR	Calculated by dividing the revenues from Title 1 from the total revenue from federal sources to create a percentage.

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 Federal Revenue from Carl D. Perkins Vocational Act (CTE)	2022	State	NCES—ELSI	ELSI—Federal Rev. — Vocational Education (C19) [District Finance]; Federal Revenues (STR4) [State Finance]	Calculated by AIR	Calculated by dividing the revenues from Perkins V from the total revenue from federal sources to create a percentage.
% 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.
% of revenue from local sources	2023	District	The School District Finance Survey (F–33)	F-33—STR1; TR	Calculated by AIR	Calculated by dividing the local revenues in a district by the total revenues in a district to create a percentage. Rounded to one decimal place.
% 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

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 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)
Has High-Cost Funding for Special Education?	2024	State	Education Commission of the States (ECS)	50-State Comparison K–12 Funding 2024—Special Education Funding Mechanism	Direct from source	Not applicable
Career and Technical Education Funding Model	2022	State	Advance CTE	State of Career Technical Education) An Analysis of State Secondary CTE Funding Model—State-by-State Funding Table	Direct from source	Not applicable
Is Pre-K included in the K–12 funding formula?	2018	State	ECS	How State Fund Pre-K: A Primer for Policymakers	Direct from source	Not applicable
Pre-K Program Type	2025	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
Student Count Method	2024	State	ECS	50-State Comparison K–12 Funding 2024—Student Count Method	Direct from source	How students are counted
Student Enrollment Count Duration	2024	State	ECS	50-State Comparison K–12 Funding 2024—Student Count Duration	Direct from source	Not applicable
Student count timeframe for use in funding formula	2024	State	ECS	50-State Comparison K–12 Funding 2024—Student Count Duration	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)
Has a Hold Harmless Provision?	2023	State	EdChoice	How States Protect Funding for K–12 Public Schools: A summary of state policies—Hold Harmless Provisions	Direct from source	If data were present in Tables 2, 4, or 5, coded as "Yes." If state was not mentioned, coded as "No/Unknown."
Type of Hold Harmless 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
Small Size/Isolated Rural District Identification Method	2024	State	ECS	District identifier	Direct from source	Not applicable
How students are identified as economically disadvantaged	2024	State	ECS	Student identifier	Direct from source	Not applicable

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