

New Jersey Department of Education
Taxpayers' Guide to Education Spending
 User Manual for Downloadable Files

A. Installation

The Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) includes a downloadable file containing all data used in the guide. First download the file called **TGES2015.ZIP**, then double-click on the file. This will unzip the 31 CSV files, which can be opened in Microsoft Excel. The CSV format will allow users to import the data into numerous commercially available software packages.

B. File Index

File names correspond to the Taxpayers' Guide Indicator number. For example, all data for Indicator 1 are contained in the file CSG1.csv.

<u>File Name</u>	<u>Description</u>
CSG1AA_AVGS.csv.....	Total Spending Per Pupil
CSG1.csv	Budgetary Per Pupil Cost
CSG2.csv	Total Classroom Instruction
CSG3.csv	Classroom Salaries & Benefits
CSG4.csv	Classroom General Supplies and Textbooks
CSG5.csv	Classroom Purchased Services and Other
CSG6.csv	Total Support Services
CSG7.csv	Support Services Salaries + Benefits
CSG8.csv	Total Administrative Costs per Pupil
CSG8a.csv	Legal Services per Pupil
CSG9.csv	Salaries + Benefits for Administration
CSG10.csv	Operations and Maintenance of Plant
CSG11.csv	Salaries + Benefits - Operations/Maintenance of Plant
CSG12.csv	Food Service Cost per Pupil + Benefits
CSG13.csv	Extracurricular Costs per Pupil + Benefits
CSG14.csv	Personal Services - Employee Benefits
CSG15.csv	Total Equipment Cost per Pupil
CSG16.csv	Ratio of Students to Teachers, Median Salary
CSG17.csv	Ratio of Students to Special Service, Median Salary
CSG18.csv	Ratio of Students to Administrators, Median Salary
CSG19.csv	Ratio of Faculty to Administrators
CSG20.csv	Budgeted General Fund Balance vs. Actual (used)
CSG21.csv	Excess Unreserved General Fund Balances
VITSTAT_TOTAL.csv	Summary of Vital Statistics
1Z-OCTOBER 2014 DRTRS.xls	Bus Utilization Efficiency Ratings
SUMYR3.csv	Summary: 12-13 Actual Costs, Regular Districts
SUMYR3C.csv	Summary: 12-13 Actual Costs, Charter Schools
SUMYR4.csv	Summary: 13-14 Actual Costs, Regular Districts
SUMYR4C.csv	Summary: 13-14 Actual Costs, Charter Schools
SUMYR5.csv	Summary: 14-15 Original Budget Totals, Regular Districts
SUMYR5C.csv	Summary: 14-15 Original Budget Totals, Charter Districts

C. File Structure

In each file, school districts and charter schools are identified using the following variables:

<u>Field Name</u>	<u>Description</u>
GROUP	Operating Type/Enrollment Grouping
CONAME	County Name
DIST	District/Charter Code
DISTNAME	District/Charter Name

Each indicator file also includes the mean and median for each Operating type/Enrollment Group and/or for the State. Depending on the indicator file and operating type grouping, the number of records containing the information will vary. The descriptive text regarding these records has been written in the DISTNAME field. The following guide should be used to review the summary statistics:

<u>Indicator</u>	<u>Operating type/enrollment Grouping</u>	<u># of Summary Statistics Records</u>
1-15	All groups except 7-12 / 9-12	4 records/group
1-15	Group 7-12 / 9-12 only	6 records/group
16,17,18,19	All groups except 7-12 / 9-12	1 record/group (Operating type average only)
16,17,18,19	Group 7-12 / 9-12 only	2 records/group (Operating Type average only)

In each file, the year of data is denoted in the variable name as 1, 2, 3, unless otherwise specified below. For TGES 2015:

- Year 1 = FY 2012-13 actual amounts
- Year 2 = FY 2013-14 actual amounts
- Year 3 = FY 2014-15 budgeted amounts

D. Data variables and descriptions

Total Spending Per Pupil (filename: CSG1AA_AVGS.csv)

EXP11A	Total Expenditures, Year 1 actual costs
ADE11A	Average Daily Enrollment (ADE) plus Sent Pupils for Year 1)
PP11A	Per Pupil Total Expenditures for Year 1
RK11A	Per Pupil Rank for Year 1
EXP21A	Total Expenditures, Year 2 actual costs
ADE21A	Average Daily Enrollment plus Sent Pupils for Year 2
PP21A	Per Pupil Total Expenditures for Year 2
RK21A	Per Pupil Rank for Year 2
BOTY	Budget / Operating type, and Enrollment grouping

Indicators 1, 2, 4, 5, 6, 8, 8a, 10, 12, 13, 15 use the format XX, Year #, Indicator #:

Where:

XX is replaced by one of the following:

PP = Per Pupil costs

RK = District's rank

E = Enrollment (ADE), only used in Indicator 1

Pct = The cost as a percentage of the Total Budgetary Cost Per Pupil (Indicator 1)

Examples:

- **PP12** refers to the Per Pupil amount for Year 1, for Indicator 2 (Classroom Instruction)
- **RK36** refers to the Per pupil Rank for Year 3 for Indicator 6 (Support Services)
- **E21** refers to the Average Daily Enrollment for Year 2, Indicator 1
- **PCT113** refers to percent of total cost per pupil for Year 1, Indicator 13 (Extracurricular Costs per Pupil + Benefits)

Indicators 3, 7, 9, 11 use the format: XX, Year, Indicator #:

Where:

XX is denoted by one of the following:

PP = Per Pupil costs

RK = District's rank

Pct = The cost as a percentage of the Total Budgetary Cost Per Pupil (Indicator 1)

SB = The cost as a percentage of Total Salaries and Benefits

Year 1, or Year A = FY 2012-13 actual amounts

Year 2, or Year B = FY 2013-14 actual amounts

Year 3, or Year C = FY 2014-15 budgeted amounts

Examples:

- **PP13** refers to the Per Pupil amount for Year 1, Indicator 3 (Classroom Salaries & Benefits)
- **RK39** refers to the district's rank for Year 3, Indicator 9 (Administrative Salaries & Benefits)
- **SBA7** refers to the % of Total Salaries & Benefits for Year 1, Indicator 7 (Support Services Salaries and Benefits as a percentage of Total Salaries & Benefits)

Indicator 14 uses the same format with the following variables:

PP114 % of Total Salaries in Year 1

PP214 % of Total Salaries in Year 2

PP314 % of Total Salaries in Year 3

Indicators 16 - 19 use the format: XXXX, Year #, Indicator #:

Where:

STrat = Student/Teacher ratio

SALT = Teacher Salary

SSrat = Student/Special Service ratio

SALS = Special Service Salary

SArat = Student/Administrator ratio
SALAM = Administrator Salary
FArat = Faculty/Administrator ratio

RK = Ratio Rank
RKSAL = Salary Rank

Year 00 = FY 2012-13 certificated staff data
Year 01 = FY 2013-14 certificated staff data

Indicator 20 variables:

DE120	General Fund Balance Year 1
DE220	Actual Year 1
DE320	General Fund Balance Year 2
DE420	Actual Year 2

Indicator 21 variables:

EX121	Actual Excess in Year 1
EX221	Actual Excess in Year 2

Vital Statistics (VITSTAT_TOTAL) variables are all for Year 2 (latest available actual data):

PP3vv	Total Spending Per Pupil
Stpct01vv	Revenue: State %
Ltpct01vv	Revenue: Local %
Fdpct01vv	Revenue: Federal %
Tupct01vv	Revenue: Tuition %
Fbpct01vv	Revenue: Free balance %
Otpct01vv	Revenue: Other %
Strat01vv	Student / Teacher ratio
Ssrat01vv	Student / Special Service ratio
Sarat01vv	Student / Administrator ratio
Pctsevv	Percent Special Education Students

Summary Files variables:

IND1 – IND13, IND15	Total Costs for Indicators 1-13 and 15
ENROLL	Average Daily Enrollment for 2013-14