# User Manual for Downloadable TGES Files

## A. Downloading Data

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 **TGES.ZIP**, then double-click on the file. This will unzip the 33 csv or Excel files, all of which can be opened in Microsoft Excel. The CSV format will allow users to import the data into numerous commercially available software packages.

| Filename | Description |
|---|---|
| CSG1AA_AVGS.csv | Total Spending Per Pupil |
| CSG1.csv | Indicator 1-Budgetary Per Pupil Cost |
| CSG2.csv | Indicator 2-Total Classroom Instruction |
| CSG3.csv | Indicator 3-Classroom Salaries & Benefits |
| CSG4.csv | Indicator 4-Classroom General Supplies and Textbooks |
| CSG5.csv | Indicator 5-Classroom Purchased Services and Other |
| CSG6.csv | Indicator 6-Total Support Services |
| CSG7.csv | Indicator 7-Support Services Salaries & Benefits |
| CSG8.csv | Indicator 8-Total Administrative Costs per Pupil |
| CSG8a.csv | Indicator 8A-Legal Services per Pupil |
| CSG9.csv | Indicator 9- Administration Salaries & Benefits |
| CSG10.csv | Indicator 10-Operations and Maintenance of Plant |
| CSG11.csv | Indicator 11- Operations/Maintenance of Plant Salaries & Benefits |
| CSG12.csv | Indicator 12-Food Service Cost per Pupil & Benefits |
| CSG13.csv | Indicator 13-Extracurricular Costs per Pupil & Benefits |
| CSG14.csv | Indicator 14-Personal Services - Employee Benefits |
| CSG15.csv | Indicator 15-Total Equipment Cost per Pupil |
| CSG16.csv | Indicator 16-Ratio of Students to Teachers, Median Salary |
| CSG17.csv | Indicator 17-Ratio of Students to Special Service, Median Salary |
| CSG18.csv | Indicator 18-Ratio of Students to Administrators, Median Salary |
| CSG19.csv | Indicator 19-Ratio of Faculty to Administrators |
| CSG20.csv | Indicator 20-Budgeted General Fund Balance vs. Actual (used) |
| CSG21.csv | Indicator 21-Excess Unreserved General Fund Balances |
| Detail_FY19_OCT.xlsx | Total Spending Detail FY19 |
| Detail_FY20_OCT.xlsx | Total Spending Detail FY20 |
| October 2020 DRTRS.xlsx | Bus Utilization Efficiency Ratings |
| SUMYR3.csv | Summary: 18-19 Actual Costs, Regular Districts |
| SUMYR3C.csv | Summary: 18-19 Actual Costs, Charter Schools |
| SUMYR4.csv | Summary: 19-20 Actual Costs, Regular Districts |
| SUMYR4C.csv | Summary: 19-20 Actual Costs, Charter Schools |
| SUMYR5.csv | Summary: 20-21 Original Budget Totals, Regular Districts |
| SUMYR5C.csv | Summary: 20-21 Original Budget Totals, Charter Districts |
| VitStat_Total.csv | Summary of Vital Statistics |

## B. File Structure

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

| Field Name | Description |
|---|---|
| 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 as well as the mean and median 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.

**N.A.** (Not Applicable) appears where a district is in a different group than it appeared in a prior year.
**N.R.** (Not Reported) appears where a district or charter school did not report a value for the item or has not submitted certified data to the state.

In each file, the year of data is denoted in the variable name as 1, 2, 3, unless otherwise specified below.
For the TGES 2019:

Year 1 = FY 2018-19 actual amounts
Year 2 = FY 2019-20 actual amounts
Year 3 = FY 2020-21 budgeted amounts

## C. 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 (ADE) 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 Number (1, 2, or 3),
Indicator Number.
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)

Four examples to show this format are:

- **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 Number, Indicator Number:

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 of Total Salaries and Benefits as a Percentage of the Original Indicator Costs

Year 1, or Year A = FY2018-19 actual amounts

Year 2, or Year B = FY2019-20 actual amounts

Year 3, or Year C = FY2020-21 budgeted amounts

Three examples to show this format are:

- **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 percentage of Total Salaries & Benefits for Year 1, Indicator 7:  Support Services Salaries and Benefits as a percentage of Total Support Services Costs

## Indicators 14 and 15 use the same format, but with the following variables:

PP114 = Percentage of Total Salaries in Year 1

PP214 = Percentage of Total Salaries in Year 2

PP314 = Percentage of Total Salaries in Year 3

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

Where:

STRAT = Student/Teacher ratio

SALT = Teacher Salary

SSRAT = Student/Support Staff ratio

SALS = Support Staff Salary

SARAT = Student/Administrator ratio

SALAM = Administrator Salary

FARAT = Faculty/Administrator ratio

RK = Ratio Rank

RKSAL = Salary Rank

Year 00 = FY 2019-20 Certificated Staff Data

Year 01 = FY 2020-21 Certificated Staff Data

## Indicator 20 variables are:

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

## Indicator 21 variables are:

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 = State share as a percentage of total revenue
LTPCT01vv = Local share as a percentage of total revenue
FDPCT01vv = Federal share as a percentage of total revenue
TUPCT01vv = Tuition as a percentage of total revenue
FBPCT01vv = Free Balance as a percentage of total revenue
OTPCT01vv = Percentage of revenue from other sources
STRAT01vv = Student to Teacher ratio
SSRAT01vv = Student to Support Staff ratio
SARAT01vv = Student to Administrator ratio
PCTSEvv = Special education students as a percentage of total enrollment

## Summary Files variables:

Summary files list a summary of Indicators 1 through 19 for all districts. Variables IND1 through IND13 and IND15 show the total costs for each indicator by district, which can be divided by the variable Enroll 99999 (average daily enrollment) for the indicated year. This enrollment is the projected average daily enrollment for 2020-21.

Variables for staffing indicators (16 through 18) include the student/staff ratio and median salary for each indicator, where "A" shows the ratio and "B" shows median salary. Indicator 19 shows only the ratio of faculty to administrators.