

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 **TGES2016.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 2015 DRTRS.xls | Bus Utilization Efficiency Ratings |
| SUMYR3.csv | Summary: 13-14 Actual Costs, Regular Districts |
| SUMYR3C.csv | Summary: 13-14 Actual Costs, Charter Schools |
| SUMYR4.csv | Summary: 14-15 Actual Costs, Regular Districts |
| SUMYR4C.csv | Summary: 14-15 Actual Costs, Charter Schools |
| SUMYR5.csv | Summary: 15-16 Original Budget Totals, Regular Districts |
| SUMYR5C.csv | Summary: 15-16 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 2016:

- Year 1 = FY 2013-14 actual amounts
- Year 2 = FY 2014-15 actual amounts
- Year 3 = FY 2015-16 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 2013-14 actual amounts

Year 2, or Year B = FY 2014-15 actual amounts

Year 3, or Year C = FY 2015-16 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 2014-15 certificated staff data
Year 01 = FY 2015-16 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 indicated year With Projected Average Daily Enrollment for 2015-16. |