

User Manual for Downloadable Taxpayers' Guide to Education Spending (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_FY21_Jul.xlsx	Total Spending Detail FY21
Detail_FY22_Jul.xlsx	Total Spending Detail FY22
October 2022 DRTRS.xlsx	Bus Utilization Efficiency Ratings
SUMYR3.csv	Summary: 2020–21 Actual Costs, Regular Districts
SUMYR3C.csv	Summary: 2020–21 Actual Costs, Charter Schools
SUMYR4.csv	Summary: 2021–22 Actual Costs, Regular Districts
SUMYR4C.csv	Summary: 2021–22 Actual Costs, Charter Schools
SUMYR5.csv	Summary: 2022–23 Original Budget Totals, Regular Districts
SUMYR5C.csv	Summary: 2022–23 Original Budget Totals, Charter Districts

Filename	Description
VitStat_Total.csv	Summary of Vital Statistics

B. File Structure

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

- Group = Operating Type or Enrollment Grouping
- Coname = County Name
- Dist = School District or Charter School Code
- Distname = School District or Charter School 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. is used where the variable is Not Applicable, such as the ranking number for state and group averages. 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 2023:

- Year 1 = FY 2020–21 actual amounts
- Year 2 = FY 2021–22 actual amounts
- Year 3 = FY 2022–23 budgeted amounts

C. Data variables and descriptions

Total Spending Per Pupil

Total Spending Per Pupil (filename: CSG1AA_AVGS.csv) uses the following variable names:

- 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

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 cost
- RK = District's ranking within the group
- E = Enrollment (ADE) is 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

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 numbers are fined as follows:

- Year 1 or Year A = FY2020–21 actual amounts
- Year 2 or Year B = FY2021–22 actual amounts
- Year 3 or Year C = FY2022–23 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

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 16–19

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

The following acronyms are used for indicators 16 through 19:

- 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 Ranking within the comparison group
- RKSAL = Salary ranking within the comparison group
- Year 00 = FY 2021–22 Certificated Staff Data
- Year 01 = FY 2022–23 Certificated Staff Data

Indicator 20

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

Indicator 21 variables are:

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

Vital Statistics

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
- PCTSEv = Special education students as a percentage of total enrollment

Summary Files

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.

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.