

# 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 34 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_FY23.xlsx	Total Spending Per Pupil Details FY23
Detail_FY24.xlsx	Total Spending Per Pupil Details FY24
October2024_DRTRS.xlsx	Bus Utilization Efficiency Ratings
Summary.csv	Summary: State Average and Median for each operating type
SUMYR3.csv	Summary: 2022–23 Actual Costs, Regular Districts
SUMYR3C.csv	Summary: 2022–23 Actual Costs, Charter Schools
SUMYR4.csv	Summary: 2023–24 Actual Costs, Regular Districts
SUMYR4C.csv	Summary: 2023–24 Actual Costs, Charter Schools
SUMYR5.csv	Summary: 2024–25 Original Budget Totals, Regular Districts

Filename	Description
SUMYR5C.csv	Summary: 2024–25 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:

- Group = Operating Type or Enrollment Grouping
- Coname = County Name
- Dist = School District or Charter School Code
- Distname = School District or Charter School Name

In addition to the above four common variables, each file has unique variables that provide further specialized information.

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, or 3, unless otherwise specified below.

For the TGES 2024:

- Year 1 = FY 2021–22 actual amounts
- Year 2 = FY 2022–23 actual amounts
- Year 3 = FY 2023–24 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

### Indicator files structures

Each indicator file 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.

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

(PP, RK, PCT, or E), Year Number (1, 2, or 3), and X, where X is replaced by Indicator Number.

**Field Name and Description**

- PP1X = Per pupil amount for Year 1, Ind X
- RK1X = District's Rank for Year 1, Ind X
- PCT1X = The cost as a percentage of the Total Budgetary Cost Per Pupil for Year 1, Ind X
- PP2X = Per pupil amount for Year 2, Ind X
- RK2X = District's Rank for Year 2, Ind X
- PCT2X = The cost as a percentage of the Total Budgetary Cost Per Pupil for Year 2, Ind X
- PP3X = Per pupil amount for Year 3, Ind X
- RK3X = District's Rank for Year 3, Ind X
- PCT3X = The cost as a percentage of the Total Budgetary Cost Per Pupil for Year 3, Ind X
- E11 = Enrollment (ADE) for Year 1, Ind 1 (appears only with Indicator 1)
- E21 = Enrollment (ADE) for Year 2, Ind 1 (appears only with Indicator 1)
- E31 = Enrollment (ADE) for Year 3, Ind 1 (appears only with Indicator 1)

**Indicators 3, 7, 9, 11**

Indicators 3, 7, 9, 11 use the format: (PP, RK, PCT or SB), Year Number (1, 2, or 3), X, where X is replaced by Indicator Number.

**Field Name and Description**

- PP1X = Per pupil amount for Year 1, Ind X - actual costs
- RK1X = District's Rank for Year 1, Ind X actual costs
- PCT1X = % of Budgetary Cost per pupil for Year 1, Ind X
- SBAX = % of Total Salaries and Benefits for Year 1, Ind X
- PP2X = Per pupil amount for Year 2, Ind X
- RK2X = District's Rank for Year 2, Ind X
- PCT2X = % of Budgetary Cost per pupil for Year 2, Ind X
- SBBX = % of Total Salaries and Benefits for Year 2, Ind X
- PP3X = Per pupil amount for Year 3, Ind X
- RK3X = District's Rank for Year 3, Ind X
- PCT3X = % of Budgetary Cost per pupil for Year 3, Ind X
- SBCX = % of Total Salaries and Benefits for Year 3, Ind X

**Indicators 14**

**Field Name and Description**

- PP114 = Actual budgetary cost per pupil - Percentage of Total Salaries in Year 1
- PP214 = Actual budgetary cost per pupil - Percentage of Total Salaries in Year 2
- PP314 = Budgeted budgetary cost per pupil - Percentage of Total Salaries in Year 3

**Indicators 15**

**Field Name and Description**

- PP115 = Actual Per Pupil amount (Year 1)
- PP215 = Actual Per Pupil amount (Year 2)
- PP315 = Budgeted Per Pupil amount (Year 3)

## Indicators 16

### Field Name and Description

- STRAT0016 = Student/Teacher Ratio (Year 2)
- RK0016 = Ratio Ranking within the comparison group (Year 2)
- SALT0016 = Teacher Salary (Year 2)
- RKSAL0016 = Salary Ranking within the comparison group (Year 2)
- STRAT0116 = Student/Teacher Ratio (Year 3)
- RK0116 = Ratio Ranking within the comparison group (Year 3)
- SALT0116 = Teacher Salary (Year 3)
- RKSAL0116 = Salary Ranking within the comparison group (Year 3)

## Indicators 17

### Field Name and Description

- SSRAT0014 = Student/Support Staff ratio (Year 2)
- RK0017 = Ratio Ranking within the comparison group (year 2)
- SALS0017 = Support Staff Salary (Year 2)
- RKSAL0017 = Salary ranking within the comparison group (Year 2)
- SSRAT0117 = Student/Support Staff ratio (Year 3)
- RK0117 = Ratio Ranking within the comparison group (Year 3)
- SALS0117 = Support Staff Salary (Year 3)
- RKSAL0117 = Salary ranking within the comparison group (Year 3)

## Indicators 18

### Field Name and Description

- SARAT0018 = Student/Administrator Ratio (Year 2)
- RK0018 = Ratio Ranking within the comparison group (Year 2)
- SALAM0018 = Administrator Salary (Year 2)
- RKSAL0018 = Salary Ranking within the comparison group (Year 2)
- SARAT0118 = Student/Administrator Ratio (Year 3)
- RK0118 = Ratio Ranking within the comparison group (Year 3)
- SALAM0118 = Administrator Salary (Year 3)
- RKSAL0118 = Salary Ranking within the comparison group (Year 3)

## Indicators 19

### Field Name and Description

- FARAT0019 = Faculty/Administrator Ratio (Year 2)
- RK0019 = Ratio Ranking within the comparison group (Year 2)
- FARAT0119 = Faculty/Administrator Ratio (Year 3)
- RK0119 = Ratio Ranking within the comparison group (Year 3)

## Indicator 20

### Field Name and Description

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

## Indicator 21

### Field Name and Description

- 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):

### Field Name and Description

- 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

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 (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.