



State of New Jersey  
DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500


CHRIS CHRISTIE  
*Governor*

KIM GUADAGNO  
*Lt. Governor*

CHRISTOPHER D. CERF  
*Acting Commissioner*

May 20, 2011

**TO:** Chief School Administrators  
Board Secretaries/School Business Administrators  
County Superintendents  
County School Business Administrators

**FROM:** Yut'se O. Thomas, Acting Assistant Commissioner   
Division of Finance & Regulatory Compliance

**SUBJECT: 2011 Release of the Taxpayers' Guide to Education Spending**

The **Taxpayers' Guide to Education Spending** is the Department's annual publication that provides a detailed comparison of how much districts are spending on educating the state's students. This new Guide improves upon the former Comparative Spending Guide with the addition of a new Total Spending per pupil measure. This new total provides a more accurate and complete picture of the cost of educating students in New Jersey. Total Spending is based on actual audited data, as reported by districts, as well as the actual state payments on behalf of districts for pension, post-retirement medical, and facilities costs.

The most significant differences between the previous Comparative Spending Guide Indicator 1 (included herein as "Budgetary Cost Per Pupil") and the new Total Spending amounts, are that the new total includes the following: enrollment and corresponding payments for students educated outside of their home district; special federal revenues, all food services costs, transportation, judgments against the school district, facilities and equipment; state payments on behalf of the district for pension, social security, post-retirement medical, and debt service costs; and local debt service payments. The Department is pleased to provide this more comprehensive number in addition to the detailed budgeted cost data that have historically been included in the Comparative Spending Guide.

If you have any questions regarding the **Taxpayers' Guide to Education Spending**, please contact the Office of Education Funding at (609) 984-4948.

The 2011 Taxpayers' Guide to Education Spending can be found online at:

<http://www.state.nj.us/education/guide/2011/>