

Business Committee – February 11, 2020

General Education Aid & Pupil Estimates

Each month the finance team reviews pupil estimates to see if how enrollment is tracking vs. the pupil estimates used in parts of the District's budget process. The components of the revenue budget that rely on current year pupil counts include our basic allowance, declining enrollment, local optional, gifted & talented, transportation sparsity, equity, and referendum.

As we have followed enrollment trends, it appears that pupil estimates have been more stable than we originally estimated, so we are going to bump up our pupil estimates and in turn revise a few of our revenue budget estimates. But it is important to note that these are still estimates and subject to change based on updated information as enrollments continue to change and adjust.

A few reminders about pupil counts:

Enrollment is different than attendance. The students MARSS record, the period of time or the hours enrolled, is what drives the pupil count or what we call the Adjusted Daily Membership (ADM). A student can be absent from school and still generate enrollment. But there are rules about attendance; a student absent more than 15 consecutive days has their MARSS record closed and stops generating enrollment until they come back to school and start a new MARSS record.

MARSS information is not final until over 6 months after the school year is over. Districts work on estimates and adjustments may also happen after the close of the school year. If a student is moving from one district to another and both districts use a same start or stop date, neither district will have access to that enrollment until it's corrected.

Final note about our revenue adjustment and the budget:

While we are updating our revenue side, additional investments have been done this year on the expense side that outpace this projected increase, so at this time we are not anticipating a surplus in revenues due to this pupil adjustment.