



## Fiscal Estimate Narratives

DPI 2/21/2016

LRB Number	15-3698/1	Introduction Number	AB-0883	Estimate Type	Original
<b>Description</b> Counting pupils enrolled in 4-year-old kindergarten					

### Assumptions Used in Arriving at Fiscal Estimate

This bill changes the manner in which a pupil enrolled in a four-year old kindergarten program that requires full day attendance is counted by a school district for purposes of state aid from one-half pupil to one pupil.

Local: It is unknown how many school districts currently have a genuine, full-time 4K program in place, or how many would convert to a full-time 4K in order to capture full membership for these pupils; thus, the impact on specific school districts revenue limits is unknown. Additionally, because it is not possible to predict how an increase in FTE membership would impact a school district relative to the other factors that contribute to a school district's equalization aid calculation, the local fiscal impact as a result of this bill is indeterminate. The net impact on a school district's levy would depend on both the additional revenue limit, if any, generated by counting the pupils as a full 1.0 FTE; as well as the impact on it's general aid.

State: This bill may result in a redistribution of general aid to applicable districts but does not increase appropriations for this purpose; therefore, there is no fiscal impact to the state. The Department would have to ensure that the mechanism for counting kindergarten pupils would reflect counting full day 4k pupils as 1.0 FTE. It is assumed the workload necessary would be minimal and could be absorbed by the Department.

### Long-Range Fiscal Implications