

### Fiscal Estimate - 2009 Session

Original       Updated       Corrected       Supplemental

<b>LRB Number</b> 09-1770/1		<b>Introduction Number</b> AB-0119	
<b>Description</b> Requirements for pupils enrolled in five-year-old kindergarten			
<b>Fiscal Effect</b>			
<b>State:</b>			
<input type="checkbox"/> No State Fiscal Effect			
<input checked="" type="checkbox"/> Indeterminate			
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Increase Existing Revenues	
<input type="checkbox"/> Decrease Existing Appropriations		<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriations		<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget	
		<input type="checkbox"/> Yes <input type="checkbox"/> No	
		<input type="checkbox"/> Decrease Costs	
<b>Local:</b>			
<input type="checkbox"/> No Local Government Costs			
<input checked="" type="checkbox"/> Indeterminate			
5.Types of Local Government Units Affected			
1. <input type="checkbox"/> Increase Costs		3. <input type="checkbox"/> Increase Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs		4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
		<input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities	
		<input type="checkbox"/> Counties <input type="checkbox"/> Others	
		<input checked="" type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts	
<b>Fund Sources Affected</b>		<b>Affected Ch. 20 Appropriations</b>	
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS			
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	
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		<b>Date</b>	
		3/16/2009	

## Fiscal Estimate Narratives

DPI 3/16/2009

LRB Number	09-1770/1	Introduction Number	AB-0119	Estimate Type	Original
<b>Description</b> Requirements for pupils enrolled in five-year-old kindergarten					

### Assumptions Used in Arriving at Fiscal Estimate

Beginning in the 2011-12 school year, this bill requires a child to complete five-year-old kindergarten as a prerequisite to being admitted to first grade in a public school, including a charter school. The bill permits a school board and the operator of an independent charter school to establish policies, standards, conditions, and procedures for the parent or guardian of a child to seek an exemption from the requirement that the child complete kindergarten. The bill also requires a child who is enrolled in five-year-old kindergarten in a public or private school to regularly attend kindergarten during the school year.

In reviewing statewide public school enrollment data for the past 5 years, it appears there are few children who attend first grade who have not attended kindergarten (an average of 117 children each year). For example, in 2007-08, 59,590 children attended public school kindergarten and in 2008-09, 59,779 attended first grade (a difference of 189 children). It is assumed that all 59,590 children who attended kindergarten in 2007-08, went on to attend first grade in 2008-09. It is unknown if the remaining 189 children came from private school, child care, home school or out of state. The department does not collect information to estimate the number of children who do not attend either a public or private kindergarten program prior to entering first grade.

State fiscal effect: If the bill results in additional kindergarten pupils being enrolled in public school districts, it could result in a reallocation of state general school aid. The total amount of general school aid is unaffected.

Local fiscal effect: The fiscal effect of this bill on school districts is indeterminate.

The bill:

- 1) May have little fiscal effect on five-year-old kindergarten programming offered and attendance procedures used in public school districts and charter schools unless there is a high concentration of kindergarten students in certain districts.
- 2) May cause additional costs to be incurred by a school board or operator of an independent charter school to establish policies, standards, conditions, and procedures for the parent or guardian of a child to seek an exemption from the kindergarten completion requirement. Although this provision is permissive, it is assumed that most school boards and charter school operators will establish such a provision for children who are home schooled or from out of state.
- 3) May cause additional costs to be incurred by a school board or operator of an independent charter school to monitor, send registered or certified letters, etc. to any additional kindergarten pupils who may become truant.
- 4) May affect small business as some children who may have been attending child care centers will now be required to complete five-year-old kindergarten instead. The number of such children is indeterminate.

### Long-Range Fiscal Implications