



**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**

Fiscal Note On: **SB 10** SLS 21RS 140  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> June 10, 2021	3:09 PM	<b>Author:</b> FIELDS
<b>Dept./Agy.:</b> Education		
<b>Subject:</b> Compulsory Kindergarten Enrollment		<b>Analyst:</b> Garrett Ordner

KINDERGARTEN EN INCREASE GF EX See Note Page 1 of 2  
 Provides for mandatory kindergarten attendance and requires compulsory school attendance beginning at age 5. (gov sig)

Proposed legislation requires parents or guardians of a child who turns five years of age on or before September 30 to enroll their child in Kindergarten beginning with the 2022-2023 school year, unless the child is four years old on the first day of the school year or is enrolled in a prekindergarten program. Removes the minimum age threshold for first grade entrance beginning with the 2022-2023 school year. Eliminates existing law allowing Jefferson and Orleans Parishes to establish different minimum ages for first grade entrance. Effective upon governor's signature.

<b>EXPENDITURES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	INCREASE	INCREASE	INCREASE	INCREASE	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>					<b>\$0</b>

  

<b>REVENUES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There will be an indeterminable but significant increase in state expenditures through the Minimum Foundation Program (MFP) and local school district expenditures to require mandatory Kindergarten attendance beginning at age five.

The amount of the increase in state MFP funding will vary by district based on the increase in student enrollment. The proposed legislation will affect two groups of public school students: (1) students who would have skipped Kindergarten and enrolled directly in first grade in the absence of the proposed legislation, and (2) students whose parents or guardians would have enrolled their children in Kindergarten after the first year in which they were eligible.

The number of students who currently enter first grade without attending Kindergarten is indeterminable. Not all districts track these students, and district records may not distinguish those who attended Kindergarten outside the parish or through a nonpublic school. However, the district-level data obtained, as well as statewide enrollment data, suggest that any increase associated with these students is likely to be minimal.

District-level data, as well as national survey data, suggest that a small percentage of children do not enter Kindergarten in the first year of eligibility. As a result, the Kindergarten class of 2022-2023 may be larger due to the requirement that students enroll in Kindergarten the first year in which they are eligible, effectively ending the practice of enrolling some children in Kindergarten a year late. Data obtained from districts suggests that these students could increase Kindergarten enrollment by 4% to 6% of Kindergarten students. However, these data are for larger school districts and the statewide increase is likely to be lower. Parents or guardians whose children are four years old on the first day of the school year or enrolled in a prekindergarten program will be still be allowed to defer entry into Kindergarten for an additional year.

Based on an LDE simulation of potential MFP formula costs, increased Kindergarten enrollment ranging from 1% to 6% would increase state expenditures by \$2 M to \$12 M. The results of these simulations are shown for illustrative purposes on page 2.

**EXPENDITURE EXPLANATION CONTINUED ON PAGE TWO**

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate      Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Alan M. Boxberger*  
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 Staff Director



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**CONTINUED EXPLANATION from page one:**

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**EXPENDITURE EXPLANATION CONTINUED FROM PAGE ONE**

<u>% Increase</u>	<u>Kindergarten Enrollment</u>		<u>MFP State Cost Allocation</u>	
	<u>Total</u>	<u>Increase</u>	<u>Total</u>	<u>Increase</u>
Actual Enrollment	54,053		\$3,894,331,722	
1%	54,594	541	\$3,896,350,888	<b>\$2,019,166</b>
2%	55,134	1,081	\$3,898,343,928	<b>\$4,012,206</b>
4%	56,215	2,162	\$3,902,329,243	<b>\$7,997,521</b>
6%	57,296	3,243	\$3,906,291,966	<b>\$11,960,244</b>

Note: Enrollment increases above are based on MFP student counts as of February based on the July 2020 budget letter.

Local school districts will experience increased costs based on the actual increase of Kindergarten enrollment for the 2022-2023 school year; however, costs will vary by district. Costs will include hiring additional teachers and purchasing additional supplies and instructional materials. If enrollment exceeds current school capacity, districts could incur costs to expand facilities or to purchase and install temporary classrooms.

For informational purposes, public school Kindergarten enrollment declined by 3,043, from 54,053 in February 2020 to 51,010 in February 2021, a decrease of 5.6%, due in part to the COVID-19 pandemic. If students who have left school due to the pandemic do not return, the increase in enrollment due to the proposed legislation may only serve to offset the pandemic-related drop in enrollment.

Senate  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
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