



**LEGISLATIVE FISCAL OFFICE  
Fiscal Note**

Fiscal Note On: **SB 10** SLS 21RS 140  
 Bill Text Version: **REENGROSSED**  
 Opp. Chamb. Action: **w/ HSE FLOOR AMD**  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> June 7, 2021	8:49 AM	<b>Author:</b> FIELDS
<b>Dept./Agy.:</b> Education		
<b>Subject:</b> Compulsory Kindergarten Enrollment		<b>Analyst:</b> Garrett Ordner

KINDERGARTEN REF SEE FISC NOTE GF EX 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 March 31 to enroll their child in Kindergarten beginning with the 2022-2023 school year. 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.

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

  

REVENUES	2021-22	2022-23	2023-24	2024-25	2025-26	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<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 change in state expenditures through the Minimum Foundation Program (MFP) and local school district expenditures to require mandatory Kindergarten attendance beginning at age five. Requiring children to attend Kindergarten at age five will increase public school enrollment. However, this increase may be offset for several years by a decrease in the size of the Kindergarten class of 2022-2023 resulting from the change of the cutoff date of a child's fifth birthday for Kindergarten eligibility from September 30th to March 31st of the calendar year in which the school year begins.

The amount of the change in state MFP funding will vary by district based on the change in student enrollment. Any increase in MFP expenditures will be caused by 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, enrollment in the Kindergarten class of 2022-2023 may be increased by 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. In addition, as is explained on page two, this increase may be offset by the impact of the change in eligibility date on Kindergarten enrollment for the 2022-2023 school year.

**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**

The proposed legislation also changes the cutoff date of a child's fifth birthday for Kindergarten eligibility from September 30th to March 31st of the calendar year in which the school year begins. Children who turn five years old between April 1, 2022 and September 30, 2022, who would otherwise have become eligible for Kindergarten that year, will instead be eligible to attend Kindergarten in the 2023-2024 school year. For the 2022-2023 school year, significantly fewer children will be newly eligible for Kindergarten. This may lead to significantly reduced Kindergarten enrollment for that school year, although the actual effect is indeterminable.

Local school districts will experience an indeterminable change in costs based on the actual change in Kindergarten enrollment for the 2022-2023 school year. Kindergarten enrollment after the 2022-2023 school year will likely be higher; 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, any increase in enrollment due to the proposed legislation may offset the pandemic-related drop in enrollment.

**Senate**  
Dual Referral Rules  
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**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}

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