

**STATE and LOCAL  
FISCAL IMPACT**

**Drafting Number:** LLS 14-0790  
**Prime Sponsor(s):** Rep. Wilson

**Date:** April 14, 2014  
**Bill Status:** House Education  
**Fiscal Analyst:** Josh Abram (303-866-3561)

**SHORT TITLE:** FULL-DAY KINDERGARTEN FUNDING FOR DISTRICTS

Fiscal Impact Summary*	FY 2014-2015	FY 2015-2016
<b>State Revenue</b>		
<b>State Expenditures</b>	<b><u>\$170,641,230</u></b>	<b><u>\$174,054,058</u></b>
General Fund	\$170,641,230	\$174,054,058
<b>FTE Position Change</b>		
<b>Appropriation Required:</b> \$170,641,230 - Colorado Department of Education (FY 2014-15)		

\* This summary shows changes from current law under the bill for each fiscal year.

**Summary of Legislation**

Under current law, students who are enrolled in kindergarten are counted as half-day pupils for purposes of school finance, and each school district receives an additional .08 of a full-day pupil for each kindergarten pupil.

This bill increases the supplemental full-day kindergarten enrollment to a full-day pupil for each school district that provides a full-day kindergarten program to all students whose parents choose to enroll their children in the full-day kindergarten program. All other school districts will continue to receive the additional .08 of supplemental kindergarten enrollment. A school district that counts students as equivalent to a full-time student may no longer receive hold-harmless full-day kindergarten funding.

**State and Local Expenditures**

**School Finance Act funding.** For FY 2014-15, this bill increases total program funding under the School Finance Act by \$178,533,856 as a result of increasing full-day kindergarten funding from 0.58 to 1.0, and assuming all school districts will choose to provide full-day kindergarten. For FY 2015-16, total program expenditures increase by inflation to about \$182 million.

Of the FY 2014-15 amount for total program, **state funding** increases by \$170,641,233 (after subtracting expenses for hold-harmless funding of about \$7.3 million) and local funding increases by \$589,807. Local expenditures for full-day kindergarten are from those districts that are funded exclusively with local sources of revenue, and receive no state appropriations for school finance after application of the negative factor.

There is no administrative cost for the Colorado Department of Education (CDE) to allocate this funding to school districts.

**School District Impact**

The bill increases funding to school districts to provide full-day kindergarten. All districts will receive additional per pupil revenue for each of the district's kindergarten students, instead of receiving only 0.58 of that amount under current law.

Under current law, school districts and Boards of Cooperative Educational Services (BOCES) may submit estimates of fiscal impacts within seven days of a bill's introduction. As of the date of this fiscal note, no summaries of fiscal impacts were submitted by districts or BOCES for this bill. If summaries of fiscal impacts are submitted by districts or BOCES in the future, they will be noted in subsequent revisions to the fiscal note and posted at this address: <http://www.colorado.gov/lcs>

**Effective Date**

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

**State Appropriations**

This bill requires an appropriation of \$170,641,233 General Fund to the Colorado Department of Education.

**State and Local Government Contacts**

Education