

February 19, 2020

The Honorable Molly Baumgardner, Chairperson  
Senate Committee on Education  
Statehouse, Room 445B-S  
Topeka, Kansas 66612

Dear Senator Baumgardner:

**SUBJECT:** Fiscal Note for SB 411 by Senate Committee on Education

In accordance with KSA 75-3715a, the following fiscal note concerning SB 411 is respectfully submitted to your committee.

SB 411 would amend the compulsory school attendance law by requiring children who are five years old to attend school. However, any child under the age of six who was born between June 1 and September 1 would be exempt from this requirement. Current law requires compulsory school attendance for children who are seven years old.

The Department of Education estimates that the enactment of SB 411 would result in an additional 1,209 students who would be counted in the school finance formula by lowering the compulsory school attendance law from seven years old to five years old. The Department based this estimate on data from the fall of 2019. The Department indicates that the bill would result in additional State Foundation State Aid expenditures of \$7.1 million from the State General Fund in FY 2022 (1,209 students X \$4,706 base state aid for student excellence X 1.25 for average weightings = \$7,111,943). Although the additional students would be counted in the 2020-2021 school year, the school finance law allows districts to use the higher of the two preceding year's enrollments. As a result, state aid to school districts likely would not increase until the 2021-2022 school year, or FY 2022. Any fiscal effect associated with SB 411 is not reflected in *The FY 2021 Governor's Budget Report*.

Sincerely,



Larry L. Campbell  
Director of the Budget

cc: Dale Dennis, Education