

**EXECUTIVE AGENCY**  
**FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 28, 2015

Agency Submitting: Nevada Department of Education

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Effect on Future Biennia
2610-15 Expense (Expense)		\$20,400,957		
Total	0	\$20,400,957	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

This measure makes full-day kindergarten mandatory for all public schools, including charter schools, beginning in FY 2016. In so doing, it revises the Distributive School Account (DSA) formula to eliminate the .6 weight. The measure also lowers the age of enrollment in public schools from age 7 to age 5. The measure continues to provide for a waiver from this provision; however, a developmental screen continues to be mandatory to enter first grade.

The Executive Budget in Budget Account 2615 (E-287 and E-292) funds the expansion of full-day kindergarten to all schools and charter schools by the end of FY 2017. Half of the expansion is funded in FY 2016 (\$21,988,193) and the remaining schools are funded in FY 2017 (\$42,389,150). If the funding contained in The Executive Budget is approved, the fiscal impact to this measure will be \$20,400,957, which is the difference between the cost to support full-day kindergarten in FY 2016 and the amount already contained in The Executive Budget for the same purpose.

With regard to the fiscal impact of lowering the age of enrollment in public schools from age 7 to age 5, the Department is not projecting a substantial increase in enrollment due to this modification. Therefore, there is no fiscal impact to this component of the measure.

Name Mindy Martini

Title Deputy, Business and Support

DEPARTMENT OF ADMINISTRATION'S COMMENTS

Date Friday, March 20, 2015

The agency's response appears reasonable.

Name James R. Wells, CPA

Title Interim Director