

Multiple Agency Fiscal Note Summary

Bill Number: 2012 HB	Title: Transition to kindergarten
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Estimated Cash Receipts

NONE

Agency Name	2025-27		2027-29		2029-31	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI		(68,768,000)		(113,309,000)		(117,020,000)
Local Gov. Other						
Local Gov. Total						

Estimated Operating Expenditures

Agency Name	2025-27				2027-29				2029-31			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Superintendent of Public Instruction	.0	(68,768,000)	(68,768,000)	(68,768,000)	.0	(113,309,000)	(113,309,000)	(113,309,000)	.0	(117,020,000)	(117,020,000)	(117,020,000)
Total \$	0.0	(68,768,000)	(68,768,000)	(68,768,000)	0.0	(113,309,000)	(113,309,000)	(113,309,000)	0.0	(117,020,000)	(117,020,000)	(117,020,000)

Agency Name	2025-27			2027-29			2029-31		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI			(68,768,000)			(113,309,000)			(117,020,000)
Local Gov. Other									
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2025-27			2027-29			2029-31		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Superintendent of Public Instruction	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Estimated Capital Budget Breakout

Prepared by: Shea Hamilton, OFM	Phone: (360) 229-4774	Date Published: Final 2/26/2025
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Individual State Agency Fiscal Note

Bill Number: 2012 HB	Title: Transition to kindergarten	Agency: 350-Superintendent of Public Instruction
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2026	FY 2027	2025-27	2027-29	2029-31
Account					
General Fund-State 001-1	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)
Total \$	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Jordan Clarke	Phone: 360-786-7123	Date: 02/22/2025
Agency Preparation: Melissa Jarmon	Phone: 360 725-6302	Date: 02/25/2025
Agency Approval: TJ Kelly	Phone: 360 725-6301	Date: 02/25/2025
OFM Review: Shea Hamilton	Phone: (360) 229-4774	Date: 02/26/2025

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

The bill does the following:

- Increases appropriation of at least \$16,216,000 to fiscal year 2025 and \$4,79,000 to fiscal year 2026, or as much as may be necessary, to fully fund transition to kindergarten during the 2024-25 school year.
- Beginning 2025-26 school year, the annual average full-time equivalent enrollment (AAFTE) of eligible children, may not exceed AAFTE of the 2024-25 school year.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

There is no impact to cash receipts.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

OSPI is estimating 7,232.70 AAFTE for the 2024-25, the calculations use February 2025 AAFTE and includes a percentage for changes to enrollment between March and June in the 2023-24 school year.

This is an increase of 48 AAFTE from the caseload forecast counsel enrollment values. Estimated funding for 2024-25 school year is \$90,6112,000 for an increase of \$37,389,000 and \$5,434,000 to fiscal year 2025.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2026	FY 2027	2025-27	2027-29	2029-31
001-1	General Fund	State	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)
Total \$			(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)

III. B - Expenditures by Object Or Purpose

	FY 2026	FY 2027	2025-27	2027-29	2029-31
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts					
E-Goods and Other Services					
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

None

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Transition to Kindergarten HB 2012							
School Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Enrollment CAP using 2024-25 SY	48	(2,117)	(4,281)	(4,316)	(4,347)	(4,347)	(4,347)
Transition to Kindergarten	\$ 7,012,000	\$ (26,909,000)	\$ (56,047,000)	\$ (56,542,000)	\$ (56,975,000)	\$ (58,171,000)	\$ (59,393,000)
Total School Year	\$ 7,012,000	\$ (26,909,000)	\$ (56,047,000)	\$ (56,542,000)	\$ (56,975,000)	\$ (58,171,000)	\$ (59,393,000)
State Fiscal Year	2025	2026	2027	2028	2029	2030	2031
Transition to Kindergarten	\$ 5,434,000	\$ (19,277,000)	\$ (49,491,000)	\$ (56,431,000)	\$ (56,878,000)	\$ (57,902,000)	\$ (59,118,000)
Total Fiscal Year	\$ 5,434,000	\$ (19,277,000)	\$ (49,491,000)	\$ (56,431,000)	\$ (56,878,000)	\$ (57,902,000)	\$ (59,118,000)
Biennium	2023-2025	2025-2027	2027-2029	2029-2031			
Total Biennium	\$ 5,434,000	\$ (68,768,000)	\$ (113,309,000)	\$ (117,020,000)			

Individual State Agency Fiscal Note

Bill Number: 2012 HB	Title: Transition to kindergarten	Agency: SDF-School District Fiscal Note - SPI
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

ACCOUNT	FY 2026	FY 2027	2025-27	2027-29	2029-31
School District Local-Private/Local NEW-7	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)
Total \$	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)

Estimated Operating Expenditures from:

Account	FY 2026	FY 2027	2025-27	2027-29	2029-31
School District Local-Private/Local NEW-7	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)
Total \$	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

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II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

Cash receipts equal the expenditures in this fiscal note.

It also includes an additional \$5,434,000 to fiscal year 2025.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

OSPI is estimating 7,232.70 AAFTE for the 2024-25, the calculations use February 2025 AAFTE and includes a percentage for changes to enrollment between March and June in the 2023-24 school year.

This is an increase of 48 AAFTE from the caseload forecast counsel enrollment values. Estimated funding for 2024-25 school year is \$90,6112,000 for an increase of \$37,389,000 and \$5,434,000 to fiscal year 2025.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2026	FY 2027	2025-27	2027-29	2029-31
NEW-7	School District Local	Private/Local	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)
Total \$			(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)

III. B - Expenditures by Object Or Purpose

	FY 2026	FY 2027	2025-27	2027-29	2029-31
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Total \$	(19,277,000)	(49,491,000)	(68,768,000)	(113,309,000)	(117,020,000)

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

None

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

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Total Fiscal Year	\$ 5,434,000	\$ (19,277,000)	\$ (49,491,000)	\$ (56,431,000)	\$ (56,878,000)	\$ (57,902,000)	\$ (59,118,000)
Biennium	2023-2025	2025-2027	2027-2029	2029-2031			
Total Biennium	\$ 5,434,000	\$ (68,768,000)	\$ (113,309,000)	\$ (117,020,000)			