PREPARED BY: DATE PREPARED: PHONE: Sandy Sostad January 17, 2018 471-0054

LB 803

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 2018-19		FY 2019-20					
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE				
GENERAL FUNDS								
CASH FUNDS								
FEDERAL FUNDS								
OTHER FUNDS								
TOTAL FUNDS								

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 803 changes provisions related to pre-kindergarten and kindergarten programs. The bill provides that pre-kindergarten programs may serve children until enrollment in kindergarten. Currently, they may offer services until the child reaches age 5. LB 803 also requires school districts to provide full-day kindergarten beginning with the 2019-20 school year.

The State Department of Education (NDE) indicates a couple of rules will need to be revised pursuant to LB 803. The department can handle the revision of rules with existing staff and resources.

The change in language allowing pre-kindergarten programs to serve children until enrollment in kindergarten is not anticipated to have a fiscal impact for the state. However, there may be a fiscal impact for school districts offering pre-kindergarten programs, if children over age five are served. Any impact will depend upon whether programs are enlarged due to the new provisions. It is also possible that local programs may serve the older children in place of younger children that would have been served, which would be fiscally neutral.

The requirement for schools to provide full-day kindergarten beginning in FY20 will have no fiscal impact for the state in terms of state aid because only one school district does not offer a full-day program in the current year. However, the district offers a full-day program on four of the five school days each week. There would be little added expense for the district to offer an additional day of class.

01/08/2018

LB ⁽¹⁾ 803					FISCAL NOTE	
State Agency OR Political Subdiv	vision Name: (2)	ducation				
Prepared by: (3) Melody Ho	bson	Date Prepared: (⁴⁾ January 12, 2018	Phone: (5)	402-471-0263	
ESTIN	MATE PROVIDED	BY STATE AGE	NCY OR POLITICAL	<u>SUBDIVISIO</u>	<u>ON</u>	
EX	<u>FY 201</u> PENDITURES	.8-19 <u>REVENUE</u>	EXPENDIT		<u>FY 2019-20</u> <u>E REVENUE</u>	
GENERAL FUNDS	0					
CASH FUNDS						
FEDERAL FUNDS	_		_			
OTHER FUNDS						
TOTAL FUNDS	0					
districts in Nebraska does not of day kindergarten for 4 of the 5 t increase on costs would be minir	he school days in a s nal.	chool week and wou	ıld only need to add an a	dditional day f		
Personal Services:	BREAKDOWN	BY MAJOR OBJE	CTS OF EXPENDITU	<u>KE</u>		
POSITION TITLE		BER OF POSITIO -19 19-20			2019-20 EXPENDITURES	
Benefits						
Operating						
Travel						
Capital outlay						
Aid						
Capital improvements						
TOTAL						