

PREPARED BY: Sandy Sostad
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 PHONE: 471-0054

LB 479

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

Current law allows early childhood education programs established by school districts or educational service units which are not receiving a grant through the early childhood education grant program or funding through the Tax Equity and Educational Opportunities Act to serve children who meet the age requirements to attend kindergarten, but are not of mandatory attendance age. The attendance is allowed for one school year only, 2008-09. LB 479 allows the attendance option for these children in any school year. The bill also provides that a child allowed to attend an early childhood program pursuant to these provisions must not have been previously enrolled in an early childhood education program.

The bill may have a minimal fiscal impact in terms of reduced state aid in the future for districts in which children that are eligible to attend kindergarten in a particular school year, opt to attend an early childhood program as provided by the bill. It is assumed the option to serve these children will not cause an appreciable increase in the cost of early childhood programs for school districts because it will be a local decision to accept the children in an early childhood program.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Matt Eash	DATE	1/29/09	PHONE	471-2526
COMMENTS					
NEBRASKA DEPARTMENT OF EDUCATION: Concur.					