

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2018-19</b>		<b>FY 2019-20</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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.

